



LUMPKIN COUNTY BOARD OF COMMISSIONERS

INVITATION TO BID

#2019-003 DISASTER DEBRIS REMOVAL AND DISPOSAL SERVICES

SUBMISSIONS ARE DUE NO LATER THAN 2:00 PM, EST, WEDNESDAY, FEBRUARY 27,
2019, AND SHOULD BE DELIVERED TO

LUMPKIN COUNTY BOARD OF COMMISSIONERS
ATTENTION: RYAN MCDUFFIE, PURCHASING AGENT
99 COURT HOUSE HILL, SUITE D
DAHLONEGA, GEORGIA 30533

ELECTRONIC SUBMISSIONS VIA E-MAIL OR FAX WILL NOT BE ACCEPTED

INVITATION TO BID

Lumpkin County Board of Commissioners is soliciting sealed bids from qualified individuals or companies to provide professional services on an on-call basis under an annual contract to facilitate and coordinate the removal, collection and disposal of debris following a disaster. The Contractor shall provide all materials and services necessary in the performance of this bid. The County does not guarantee a minimum value for this contract.

An optional pre-bid meeting will be held at 2:00 PM, EST on February 14, 2019 at the Lumpkin County Administration Building, 99 Courthouse Hill, Dahlonega, GA First Floor Conference Room.

Sealed bids may be hand delivered or mailed to 99 Courthouse Hill, Suite D, Dahlonega, Georgia 30533 until 2:00 pm on Wednesday, February 27, 2019. Late proposals will not be accepted. Immediately following the deadline only the names of the bidders will be recorded and read aloud in the the 1st Floor Meeting Room at the above location. Detailed bid documents are available online at www.lumpkincounty.gov under the BIDS & SOLICITATIONS link and in the Purchasing Agent's office.

Questions in reference to this ITB should be in writing to the Lumpkin County Purchasing Agent, Ryan McDuffie at ryan.mcduffie@lumpkincounty.gov or faxed to 706-482-2201 before 2:00 PM on February 19, 2019. All answers will be answered via addenda no later than 5:00 PM on February 21, 2019.

The Lumpkin County Board of Commissioners reserves the right to reject any and all bids and to waive any technicalities or irregularities and to award the bid based on the best interests of Lumpkin County.

1.0 GENERAL OVERVIEW

Natural and man-made disasters precipitate a variety of debris that includes, but is not limited to, such things as trees, sand, gravel, building/construction materials, vehicles, personal property, etc.

The quantity and type of debris generated from any particular disaster is a function of the location and kind of event experienced, as well as its magnitude, duration, and intensity.

The quantity and type of debris generated, its location, and the size of the area over which it is dispersed directly impacts the type of collection and disposal methods used to address the debris problem, associated costs incurred, and the speed with which the problem can be addressed.

In a major or catastrophic disaster, Lumpkin County may have difficulty in locating staff, equipment, and funds to devote to debris removal, in the short as well as long term.

Private contractors play a significant role in the debris removal, collection, reduction, and disposal process.

The debris management program implemented by Lumpkin County will be based on the waste management approach of reduction, reuse, and reclamation, resource recovery, incineration, and land filling, respectively.

Purpose of Procurement

Lumpkin County Board of Commissioners is soliciting sealed bids from qualified individuals or companies to provide professional services on an on-call basis under an annual contract to facilitate and coordinate the removal, collection and disposal of debris following a disaster. It is the intent of this solicitation to enter into a pre-event contract, which would result in no immediate cost the Lumpkin County, Georgia. The Contractor shall provide all materials and services necessary in the performance of this bid. The County does not guarantee a minimum value for this contract.

2.0 INFORMATION TO VENDORS

2.1 Schedule of Events

DATE	ACTIVITY
January 30, 2019	Release of ITB
February 14, 2019, 2:00 PM, EST	Pre-Bid Meeting
February 19, 2019, 2:00 PM, EST	Deadline for written questions to be submitted to Purchasing Agent
February 21, 2019, 5:00 PM, EST	Answers to written questions posted to website: www.lumpkincounty.gov
February 27, 2019 2:00 PM, EST	Submittal Deadline
March 19, 2019	Tentative Award Date

2.2 Bid Submission

One (1) original and three (3) copies of the complete signed submittal must be received by Wednesday, February 27, 2019 at 2:00 PM, EST. Bids must be submitted in a sealed envelope with the following information clearly written or typed on the outside:

Bidder's name and address

ITB # 2019-003 Disaster Debris Removal and Disposal Services

Hand delivered items will be accepted at the address listed in this document between the hours of 8:00 AM and 5:00 PM EST, Monday through Friday, excluding holidays observed by the

Lumpkin County Board of Commissioners.

Bidders are responsible for informing any commercial delivery service, if used, of all delivery requirements and for ensuring that the required address information appears on the outer wrapper or envelope used by such service. NOTE: Many express mail and delivery services do not guarantee overnight by noon delivery to Lumpkin County.

Submission by USPS must be sent to the address listed in this document. The submittal must be signed by a company officer who is legally authorized to enter into a contractual relationship in the name of the vendor.

3. Contact Person

Vendors are encouraged to contact Ryan McDuffie, Purchasing Agent at (706) 482-2552, by fax at (706) 482-2201 or email ryan.mcduffie@lumpkincounty.gov to clarify any part of the ITB requirements. All questions that arise prior to the deadline for questions due date shall be directed to the contact person in writing via fax or email. Any unauthorized contact shall not be used as a basis for responding to this ITB and also may result in the disqualification of the vendor's submittal.

Vendors may not contact any elected official or other county employee to discuss the bid process or bid opportunities except: 1) through the Purchasing Agent named herein, or 2) as provided by existing work agreement(s). This policy shall be strictly enforced and the County reserves the right to reject the submittal of any vendor violating this provision.

4. Additional Information/Addenda

Lumpkin County will issue responses to inquiries and any other corrections or amendments it deems necessary in written addenda issued prior to the due date posted on the County's website under the bid information. Vendors should not rely on any representations, statements or explanations other than those made in the ITB or in any addendum to this ITB. Where there appears to be a conflict between the ITB and any addenda issued, the last addendum issued will prevail. Vendors are advised to check the website for addenda before submitting their bids.

Vendors must acknowledge any issued addenda by including the Addenda Acknowledgement with the submittal packet. Bids which fail to acknowledge the vendor's receipt of any addendum will result in the rejection of the offer if the addendum contains information which substantively changes the Owner's requirements.

5. Late Submittal

Submittals received after the due date and time will not be considered. Lumpkin County Government assumes no responsibility for the premature opening of a bid not properly addressed and identified and /or delivered to the proper designation.

6. Rejection and Cancellation of Bid

Lumpkin County Government reserves the right to reject any and all submittals and reserves the right to waive any irregularities or informalities in any submittal or in the submittal procedure, when to do so would be to the advantage of Lumpkin County. Lumpkin County reserves the right to cancel this bid at any time.

7. Minimum ITB Acceptance Period

Submittals shall be valid and may not be withdrawn for a period of 90 days from the date specified for the receipt of submittals.

8. Non- Collusion Affidavit

By submitting a response to this ITB, the vendor represents and warrants that such bid is genuine and not a sham or collusive or made in the interest or in behalf of any person not therein named and that the vendor has not directly or indirectly induced or solicited any other vendor to put in a

sham bid, or any other person, firm or corporation to refrain from submitting and that the vendor has not in any manner sought by collusion to secure to that vendor any advantage over any other vendor.

9. Cost Incurred by Vendors

All expenses involved with the preparation and submission of the ITB to the Lumpkin County Board of Commissioners or any work performed in connection therewith is the responsibility of the vendor.

10. ITB Opening

Bids will be opened and read immediately following bid submittal deadline at the physical address stated in the document. A copy of the bid tabulation may be obtained from the Purchasing Director, after the bid has been awarded.

11. Open Records

All materials submitted in connection with this ITB will be public documents and subject to the Open Records Act and all other laws of the State of Georgia, the United States of America and the open records policies of Lumpkin County Board of Commissioners. All such materials shall remain the property of Lumpkin County and will not be returned to the respondent.

12. Taxes

Lumpkin County Government is tax exempt. No sales tax will be charged on any products or services. Lumpkin County cannot exempt any other person/vendor from applicable sales taxes that may be required of them in relations to this project. Selected vendor will be provided with Lumpkin County's Sales and Use Tax Certificate of Exemption upon request.

13. Vendor Information

All submissions shall include a completed vendor information form and a current W-9. These forms are included in the submittal package that is part of this document. Failure to provide this information could result in the disqualification of the submitted bid.

14. Insurance

The Contractor shall be responsible for his work and every part thereof, and for all materials, tools, equipment, appliances, and properties of any and all description used in connection with this project.

The Contractor assumes all risks of direct and indirect damage or injury to the property of persons used or employed on or in connection with the work contracted for, and of all damage or injury to any person or property wherever located, resulting from any action, omission, commission or operation under the Contract, or in connection in any way whatsoever with the contracted work.

The Contractor shall, during the continuance of all work under the Contract, provide the following:

1. Maintain statutory Worker's Compensation and Employer's Liability insurance in an amount of not less than \$1,000,000.00 to protect the Contractor from any liability or damages for any injuries (including death and disability) to any of its employees, volunteers, or sub-contractors, including any and all liability or damage which may arise by virtue or any statute or law in force within the State of Georgia, or which may be herein after enacted.
2. The Contractor agrees to maintain Comprehensive General Liability insurance in an amount of not less than \$1,000,000.00 per occurrence to protect the Contractor, its sub-contractors, and the interest of the County, against any and all injuries to third parties, including bodily injury and personal injury, wherever located, resulting from any action or operation under the Contract or in connection with the contracted work. The General Liability insurance shall also include the Broad Form Property Damage Liability endorsement, in addition to

- coverage for explosion, collapse, and underground hazards, where required.
3. The Contractor agrees to maintain Automobile Liability Insurance in an amount of not less than \$500,000 per occurrence. Such insurance shall include coverage for owned, hired, and non-owned automobiles.
 4. The Contractor further agrees to protect, defend, indemnify, and hold harmless Lumpkin County, its commissioners, officers, agents, and employees from and against any and all liability incurred whatsoever as a result of the work performed pursuant to the terms of this Bid.
 5. The Contractor shall notify the County, in writing, sixty (60) days prior to any change in insurance coverage, including cancellation, non-renewal, etc. The Contractor shall furnish a new certificate prior to any change or cancellation date. The failure of the Contractor to deliver a new and valid certificate shall result in suspension of all payments until the new certificate is furnished. Additionally, contract work may be suspended until the new certificate is furnished to the County.
 6. Insurance coverage required in these specifications shall be in force throughout the Contract term. Should the Contractor fail to provide acceptable evidence of current insurance within five (5) days of written notice at any time during the Contract term, the Owner shall have the absolute right to terminate the Contract without any further obligation to the Contractor. Further, the Contractor shall be responsible for the cost of procuring the uncompleted portion of the Contract at the time of termination.
 7. Contractual and other Liability insurance provided under this Contract shall not contain a supervision, inspection, or engineering services exclusion that would preclude the County from supervising and/or inspecting the project as to the end result. The Contractor shall assume all on-the-job responsibilities as to the control of persons under its direct employment and of the sub-Contractors and any persons employed by the sub-Contractor.
 8. The Contractor and all sub-Contractors shall comply with the Occupational Safety and Health Act of 1970, and amendments, as it may apply to this Contract.
 9. If the Contractor does not meet the insurance requirements of the specifications, alternate insurance coverage satisfactory to the County may be considered. The Contractor shall be responsible for the costs of any and all alternate insurance coverage so obtained.

A "Certificate of Insurance" showing Lumpkin County Board of Commissioners as the Certificate Holder must be provided prior and incorporated as part of the award contract.

15. Bonds

If required, any combination of the following bonds may be requested by Lumpkin County:

- No bid bond required
- One hundred percent (100%) payment bond
- One hundred percent (100%) performance bond

All bonds shall be made payable to Lumpkin County Board of Commissioners.

The bonding company must be authorized to do business in Georgia by the Georgia Insurance Commission and listed in the Department of Treasury's publication of companies holding certificates of authority as acceptable surety on Federal bonds and as acceptable reinsuring companies and have an A.M. Best rating.

16. Anti-Discrimination

Lumpkin County does not discriminate on the basis of race, religion, color, sex, national origin, age or disability.

17. Georgia Security and Immigration Compliance Act

Vendors submitting a bid must provide the following information to indicate compliance with the Georgia Security and Immigration Compliance Act. The form is provided with the submittal package of this document.

SECTION II – GENERAL CONDITIONS

A. PURPOSE

Lumpkin County Board of Commissioners is soliciting sealed bids from qualified individuals or companies to provide professional services on an on-call basis under an annual contract to facilitate and coordinate the removal, collection and disposal of debris following a disaster. It is the intent of this solicitation to enter into a pre-event contract, which would result in no immediate cost to the Lumpkin County, Georgia. The Contractor shall provide all materials and services necessary in the performance of this bid. The County does not guarantee a minimum value for this contract.

NOTE: Lumpkin County has followed the FEMA model for this solicitation. If in the event Lumpkin County has included language that conflicts with FEMA guidelines, FEMA rules and regulations shall prevail.

B. CONTRACT PERIOD

The initial term of a contract awarded as a result of this ITB shall be from April 1, 2019 through March 31, 2021. The contract may be renewed according to the terms stated herein for two (2) additional one (1) year periods.

The contract shall terminate absolutely and without further obligation at such time as appropriated and otherwise unobligated funds are no longer available to satisfy the obligations of the County under this contract. The County does not guarantee a minimum value for this contract.

If at any time, the County determines it is in its best interest to discontinue use of these services the County reserves the right to cancel this Agreement by giving thirty (30) days advance written notice.

C. SCOPE OF WORK

Because of the limited quantity of resources and service commitments following the disaster, Lumpkin County may be forced to rely heavily on private contractors to remove, collect, and manage debris for reuse, resource recovery, reduction, and disposal. When it is deemed necessary, and in the best interest of the county, the entire process (i.e., clearance, collection, transporting, reduction, and disposal, etc.) or segments of the process can be contracted out. The Contractor will be compensated only for FEMA eligible debris that is collected from county owned property or right of ways, transported, reduced or disposed of.

Debris Management Actions

Debris removal operations will be conducted in multiple phases. The initial phase will consist of clearing debris from affected areas identified as a high priority in order to maintain viable transportation corridors and provide essential services to the population at large. Many of these priority areas will be identified according to each event. A preliminary damage assessment will be conducted to determine the amount of debris as well as developing time and cost estimates for the recovery process. The contracted vendor will then use this information to secure the performance and payment bonds prior to starting work.

Once the initial phase of debris removal operations has been concluded and damage assessments findings have been reviewed the next phase will begin which will involve clearing debris from all public right of ways and publicly owned property.

All eligible debris will be removed from each site before moving on to the next site. Partial clearance of debris sites is not acceptable. Only vegetative debris will be taken to the Vegetative Debris Management sites for reduction. Other categories of debris will be taken to an approved

disposal site. It is expected that all debris removal, reduction and disposal operations, as well as all documentation and Debris Management Site restoration, will be completed within 180 days of the date of declaration. Debris reduction methods will be determined per event.

Site Monitoring

All site monitoring will be conducted by Lumpkin County personnel or a monitoring contractor whether operations are being conducted by Lumpkin County resources, private contractors, or both. In order to ensure that all debris removal activities are conducted in a manner consistent with FEMA guidelines and to ensure that Lumpkin County retains its eligibility to receive funding for reimbursement should it become available, monitoring stations will be set up at each debris management site. Awarded vendor will provide monitoring stations at the Debris Management Sites and site monitor training for personnel designated by Lumpkin County.

Communication and Public Information

During any disaster the Lumpkin County Emergency Management Director (EMA) will be responsible for dissemination of timely and accurate information to the media and the general public regarding the ongoing efforts of the local agencies in conducting debris removal operations. All debris removal activity should be coordinated through the Lumpkin County EMA, the Lumpkin County Road Department, and any other entity deemed appropriate by Lumpkin County.

D. PROPERTY DESCRIPTION

Lumpkin County, rest at the foothills of the Blue Ridge Mountains and covers 283 square miles. The 2014 census estimates reported 31,176 residents live within Lumpkin County.

E. ADMINISTRATION

The Contractor shall employ and assign only qualified and competent personnel to perform any service or task involved in this project. The Contractor shall designate one such person as a Project Manager, and the Project manager shall be deemed to be the Contractor's authorized representative, who shall be authorized to receive and accept any and all communications from the County. The County shall name a Project Manager who shall be authorized to generate, receive and accept communication as an authorized representative of the County.

The Contractor hereby agrees to replace any personnel or sub-contractor, at no cost or penalty to the County, if the County reasonably determines that the performance of any sub-contractor or personnel is unsatisfactory.

F. PAYMENT

Payment terms are net thirty (30) days Lumpkin County is exempt from all Federal, State and Local excise tax. Invoice should be mailed to:

Lumpkin County Board of Commissioners
Attn: Accounts Payable
99 Courthouse Hill, Suite D
Dahlonega, GA 30533

G. ACCURACY OF WORK

The Contractor shall be responsible for the accuracy of the work performed and shall promptly correct its errors and omissions without additional compensation. Acceptance of the work by the County will not relieve the Contractor of the responsibility for subsequent correction of errors, the clarification of any ambiguities, or the costs associated with any additional work caused by negligent acts, errors, or omissions by the Contractor or latent defects in the products sold by the Contractor.

At any time during the execution of this project or during any phase of work performed by others based on data secured by the Contractor under this Agreement, the Contractor shall confer with

the County for the purpose of interpreting the information supplied by the Contractor and to correct any errors or omissions. The above consultations, clarifications, and/or corrections shall be made without added compensation to the Contractor. The Contractor shall give immediate attention to these changes so there will be minimum delay to others. The Contractor shall be responsible for errors and omissions and save harmless the County and its agents as provided in this Agreement.

H. OWNERSHIP

Reports, plans, data, statistics, specifications, and other supporting records compiled or prepared in the performance of the Services required by this Contract, shall be the absolute property of the County and shall not be used by the Contractor for purposes unrelated to this Contract without the prior written approval of the County. Such original documents shall be turned over to the County upon completion of the contract except that Contractor shall have the right to retain copies of the same.

I. NEWS RELEASES BY CONTRACTOR

As a matter of policy, the County does not endorse the products or services of a Contractor. News releases concerning any resultant contract from this solicitation shall not be made by a Contractor without the prior written approval of the County. All proposed news releases shall be routed to the Lumpkin County Purchasing Director for review and approval.

J. CANCELLATION

It is understood and agreed by the parties hereto that if any part, term, or provision of this Contract is held illegal or in conflict with any law of the State where made or having jurisdiction over any of the parties hereto, the validity of the remaining portions or provisions shall not be affected, and the rights and obligations of the parties shall be construed and enforced as if the Contract did not contain the particular part, term, or provisions held to be invalid.

The COUNTY and the Contractor agree to resolve through negotiation or mediation prior to filing any cause of action. The venue for any litigation arising from this contract shall be Lumpkin County, Georgia.

The County reserves the right to cancel the contract and discontinue the services with a thirty (30) day written notice as a result of the failure of the Contractor to provide acceptable work and services as delineated in the response to this document or if determined that services can be better provided by in-house or other sources.

H. DRUG FREE WORKPLACE

By submission of a Proposal, the Contractor certifies that the provisions of Code Sections 50-24-1 through 50-24-6 of the Official Code of Georgia Annotated, relating to the "Drug-free Workplace Act", have been complied with in full. The Contractor further certifies that:

1. A drug-free workplace will be provided for the Contractor's employees during performance of the contract; and
2. Each Contractor who hires a sub Contractor to work in a drug-free work place shall secure from that sub Contractor the following written certification:
3. As part of the subcontracting agreement with (Contractor's name), (Sub Contractor's name) certifies to the Contractor that a drug-free workplace will be provided for the sub Contractor's employees during the performance of this Contract pursuant to Paragraph (7) of Sub-section (b) of Code Section 50-24-3".
4. The Contractor further certifies that he will not engage in the unlawful manufacture,

sale, distribution, dispensation, possession, or use of a controlled substance or marijuana during the performance of the Contract.

I. ASSIGNMENT OF CONTRACTURAL RIGHTS

It is agreed that the Contractor will not assign, transfer, convey, or otherwise dispose of a contract that may result from this bid or his right, title, or interest in or to the same, or any part thereof, without written consent of the County.

J. INDEMNITY

To the fullest extent permitted by law, the Contractor will indemnify, defend, and hold Lumpkin County harmless from and against any and all claims, damages, losses, and expenses, including, but not limited to, fees and charges of attorneys and court and arbitration costs, arising out of or resulting from the negligent acts, negligent omissions, willful misconduct, or reckless misconduct of the Contractor or anyone for whom the Contractor is responsible.

H. DOCUMENTS DEEMED PART OF CONTRACT

All Contract Documents issued by the Owner and executed by both parties through the completion of the project shall be deemed part of the contract. No documentation or information provided by the proposer or contractor, as part of this proposal or otherwise, shall be deemed part of the contract unless and until incorporated into the contract documents issued by the Owner.



VENDOR'S CHECKLIST AND BID SUBMITTAL PACKET

COMPANY NAME: _____

PLEASE INDICATE YOU HAVE COMPLETED THE FOLLOWING DOCUMENTATION AND SUBMIT THEM IN THE FOLLOWING ORDER:

- INFORMATION
- EXECUTION OF PROPOSAL
- PRICE PROPOSAL
- BID BOND 5%
- AFFIDAVIT OF NON-COLLUSION
- DRUG-FREE WORKPLACE
- ADDENDA ACKNOWLEDGEMENT
- GEORGIA'S SECURITY AND IMMIGRATION COMPLIANCE ACT AFFIDAVIT
- COMPLETED W9
- PROOF OF INSURANCE CERTIFICATION
- COPY OF ANY CERTIFICATIONS REQUESTED WITHIN ITB (IF APPLICABLE)

AUTHORIZED SIGNATURE

TITLE

PRINT NAME

DATE

THIS PAGE MUST BE COMPLETED AND SUBMITTED WITH BID



VENDOR'S INFORMATION FORM

1. LEGAL BUSINESS NAME _____
2. STREET ADDRESS _____
3. CITY, STATE & ZIP _____
4. TYPE OF BUSINESS: STATE OF REGISTRATION: _____
(ASSOCIATION, CORPORATION, PARTNERSHIP, LIMITED LIABILITY COMPANY, ETC.)
5. NAME & TITLE OF AUTHORIZED SIGNER: _____
6. PRIMARY CONTACT _____
7. PHONE FAX _____
8. E-MAIL _____
9. COMPANY WEBSITE _____
10. HAS YOUR COMPANY EVER BEEN DEBARRED FROM DOING BUSINESS WITH ANY FEDERAL, STATE, OR LOCAL AGENCY?
YES _____ NO _____

IF YES, PLEASE STATE THE AGENCY NAME, DATES, AND REASON FOR DEBARMENT.

THIS PAGE MUST BE COMPLETED AND SUBMITTED WITH BID



VENDOR'S EXECUTION OF PROPOSAL FORM

DATE: _____

THE POTENTIAL CONTRACTOR CERTIFIES THE FOLLOWING BY PLACING AN "X" IN ALL BLANK SPACES:

___ THAT THIS BID WAS SIGNED BY AN AUTHORIZED REPRESENTATIVE OF THE FIRM.

___ THAT THE POTENTIAL CONTRACTOR HAS DETERMINED THE COST AND AVAILABILITY OF ALL MATERIALS AND SUPPLIES ASSOCIATED WITH PERFORMING THE SERVICES OUTLINED HEREIN.

___ THAT ALL LABOR COSTS ASSOCIATED WITH THIS PROJECT HAVE BEEN DETERMINED, INCLUDING ALL DIRECT AND INDIRECT COSTS.

___ THAT THE POTENTIAL CONTRACTOR AGREES TO THE CONDITIONS AS SET FORTH IN THIS INVITATION TO BID WITH NO EXCEPTIONS.

THEREFORE, IN COMPLIANCE WITH THE FOREGOING **BID**, AND SUBJECT TO ALL TERMS AND CONDITIONS THEREOF, THE UNDERSIGNED OFFERS AND AGREES, IF THIS PROPOSAL IS ACCEPTED WITHIN SIXTY (60) DAYS FROM THE DATE OF THE OPENING, TO FURNISH THE SERVICES FOR THE PRICES QUOTED WITHIN THE TIMEFRAME REQUIRED.

BUSINESS NAME

AUTHORIZED SIGNATURE

DATE

TYPED NAME & TITLE

THIS PAGE MUST BE COMPLETED AND SUBMITTED AS A PART OF YOUR BID



VENDOR'S PRICING FORM

Category	Field Name & Description	Unit	Cost per Unit	Established Total Units	Total
Vegetative Collect & Haul (including all required traffic control)	0-15 Miles Veg from Rights-of-Way (ROW) to Debris Management Site (DMS) <i>Vegetative collect and removal for haul distance up to 15 miles</i>	CY			
	16-30 Miles Veg from ROW to DMS <i>Vegetative collect and removal for haul distance between 16-30 miles</i>	CY			
	31-60 Miles Veg from ROW to DMS <i>Vegetative collect and removal for haul distance between 31-60 miles</i>	CY			
	60+ Miles Veg from ROW to DMS <i>Vegetative collect and removal for haul distance 60+ miles</i>	CY			
	Single Price Veg from ROW to DMS <i>A single price Vegetative collect and removal for any haul distance</i>	CY			
Management & Reduction	Grinding <i>Grinding/chipping vegetative debris</i>	CY			
	Air Curtain Burning <i>Air curtain burning vegetative debris</i>	CY			
	Open Burning <i>Open burning vegetative debris</i>	CY			
	Compacting <i>Compacting vegetative debris</i>	CY			
	Debris Management Site Management <i>Preparation, management, and segregating at Debris Management Sites and restoration of Management Sites</i>	CY			
C&D Collect & Haul (including all required traffic control)	0-15 Miles C&D from ROW to DMS <i>C&D collect and removal for haul distance up to 15 miles</i>	CY			
	16-30 Miles C&D from ROW to DMS <i>C&D collect and removal for haul distance between 16-30 miles</i>	CY			
	31-60 Miles C&D from ROW to DMS <i>C&D collect and removal for haul distance between 31-60 miles</i>	CY			
	60+ Miles C&D from ROW to DMS <i>C&D collect and removal for haul distance 60+ miles</i>	CY			
	Single Price Veg from ROW to DMS <i>A single price C&D collect and removal for any haul distance</i>	CY			
Final Disposal	0-15 Miles from DMS to Final Disposal <i>Transport processed debris from DMS to final disposal 0-15 miles</i>	CY			
	16-30 Miles from DMS to Final Disposal <i>Transport processed debris from DMS to final disposal between 16-30 miles</i>	CY			
	31-60 Miles from DMS to Final Disposal <i>Transport processed debris from DMS to final disposal between 31-60 miles</i>	CY			



VENDOR'S PRICING FORM

Category	Field Name & Description	Unit	Cost per Unit	Established Total Units	Total
Final Disposal	60+ Miles from DMS to Final Disposal <i>Transport processed debris from DMS to final disposal for 60+ miles</i>	CY			
	Single Price Veg from ROW to DMS <i>A single price transport of processed debris from DMS to final disposal</i>	CY			
	Tipping Fees (Vegetative) <i>Fee includes negotiated contract price or pass through amount for vegetative</i>	CY			
	Tipping Fees (Mix) <i>Fee includes negotiated contract price or pass through amount for Mix</i>	CY			
	Tipping Fees (C&D) <i>Fee includes negotiated contract price or pass through amount for C&D</i>	CY			
Tree Operations	Hazardous Tree 6" - 12" <i>Hazardous tree removal for a 6"-12" trunk diameter</i>	Tree			
	Hazardous Tree 13" - 24" <i>Hazardous tree removal for a 13"-24" trunk diameter</i>	Tree			
	Hazardous Tree 25" - 36" <i>Hazardous tree removal for a 25"- 36" trunk diameter</i>	Tree			
	Hazardous Tree 37" - 48" <i>Hazardous tree removal for a 37"- 48" trunk diameter</i>	Tree			
	Hazardous Tree 49"+ <i>Hazardous tree removal for a 49"+ trunk diameter</i>	Tree			
	Trees with Hazardous Limbs >2" <i>Hazardous hanging limb removal</i>	Tree			
	Hazardous Stumps > 24" - 36" <i>Hazardous stump removal for a 24" - 36" stump diameter</i>	Stump			
	Hazardous Stumps > 37" - 48" <i>Hazardous stump removal for a 37" - 48" stump diameter</i>	Stump			
	Hazardous Stumps > 49"+ <i>Hazardous stump removal for 49+ " stump diameter</i>	Stump			
	Stump Fill Dirt <i>Fill dirt for stump holes after removal</i>	CY			
Specialty Removal	Waterway Debris Removal <i>Debris Removal from canals, rivers, creeks, streams, and ditches</i>	CY			
	Sand Collection & Screening <i>Pick up, screen and return debris laden sand/mud/dirt/rock</i>	CY			
	Vehicle Removal <i>Removal of eligible vehicle</i>	Unit			
	Vessel Removal (land) <i>Removal of eligible vehicle</i>	LF			



VENDOR'S PRICING FORM

Category	Field Name & Description	Unit	Cost per Unit	Established Total Units	Total
Specialty Removal	Vessel Removal (marine) <i>Removal of eligible vehicle from waterway</i>	LF			
	Carcass Removal of debris that will decompose (animals and organic fleshy matter)	Pound			
	ROW White Goods Removal <i>Pick up and haul of white goods to disposal site</i>	Unit			
	Freon Management <i>Freon management and recycling</i>	Unit			
	Demolition of Private Structure	CY			
	Electronic Waste Removal of electronic debris that contains hazardous materials, such as cathode ray tubes. Includes computers, monitors and	Unit			
	Silt Removal				
	Putrescent Removal <i>Removal of debris that will decompose or rot (animals and organic fleshy matter)</i>				
	Bio-waste <i>Removal of waste capable of causing infection to humans (animal waste, human blood, pathological waste)</i>	Pound			
	Household Hazardous Waste (HHW) <i>HHW removal and disposal</i>	Pound			
Restoration	Beach/Lake Restoration <i>Berm/Beach Construction</i>	CY			
	Canal Shoreline Restoration	LF			



VENDOR'S AFFIDAVIT OF NON-COLLUSION

I, _____
CERTIFY THAT THIS PROPOSAL IS MADE WITHOUT PRIOR UNDERSTANDING, AGREEMENT, OR CONNECTION WITH ANY CORPORATION, FIRM, OR PERSON SUBMITTING A BID/PROPOSAL FOR THE SAME SERVICES AND IS IN ALL RESPECTS FAIR AND WITHOUT COLLUSION OR FRAUD. I UNDERSTAND THAT COLLUSIVE BIDDING IS A VIOLATION OF STATE AND FEDERAL LAW AND CAN RESULT IN FINES, PRISON SENTENCES, AND CIVIL DAMAGES AWARDS.

I CERTIFY THAT I DID NOT PREVENT OR ATTEMPT TO PREVENT COMPETITION IN BIDDING OR PROPOSALS BY ANY MEANS WHATSOEVER. I DID NOT PREVENT OR ENDEAVOR TO PREVENT ANYONE FROM MAKING A BID OR PROPOSAL BY ANY MEANS WHATEVER. I DID NOT, NOR WILL I, CAUSE OR INDUCE ANOTHER TO WITHDRAW A BID OR PROPOSAL FOR THE WORK.

I HAVE NOT DIRECTLY OR INDIRECTLY VIOLATED SUBSECTION (D) OF O.C.G.A § 36-91-21, NOR HAS ANY OFFICER, REPRESENTATIVE, AGENT OR OTHER PERSON ACTING ON BEHALF OF MY COMPANY.

IF THIS OATH IS FALSE, THE CONTRACT SHALL BE VOID, AND ALL SUMS PAID BY LUMPKIN COUNTY ON THE CONTRACT MAY BE RECOVERED BY APPROPRIATE ACTION.

COMPANY NAME: _____

AUTHORIZED REPRESENTATIVE (SIGNATURE) DATE

AUTHORIZED REPRESENTATIVE/TITLE

(PRINT OR TYPE)

This affidavit is given this _____ day of _____, 2019.

Sworn to and subscribed before me this _____ day of _____, 2019.

Notary Public

Commission Expires

THIS PAGE MUST BE COMPLETED AND SUBMITTED AS A PART OF YOUR BID



DRUG- FREE WORKPLACE FORM

I HEREBY CERTIFY THAT I AM A PRINCIPLE AND DULY AUTHORIZED REPRESENTATIVE OF:

WHOSE ADDRESS IS: _____

AND IT IS ALSO THAT:

The provisions of Section § 50.24.1 through § 50.24.6 of the Official Code of Georgia Annotated, relating to the "Drug Free Workplace Act" have been complied with in full; and,

A drug free workplace will be provided for the CONTRACTOR'S employees during the performance of the contract; and,

Each subcontractor hired by the CONTRACTOR shall be required to ensure that the subcontractor's employees are provided a drug free workplace. The CONTRACTOR shall secure from that subcontractor the following written certification: "As part of the subcontracting agreement with

_____ certifies to the CONTRACTOR that a drug free workplace will be provided for the subcontractor's employees during the performance of this contract pursuant to paragraph (7) of subsection (b) of the Official Code of Georgia Annotated Section § 50.24.3"; and,

It is certified that the undersigned will not engage in unlawful manufacture, sale, distribution, dispensation, possession, or use of a controlled substance or marijuana during the performance of the contract.

SIGNATURE

DATE

THIS PAGE MUST BE COMPLETED AND SUBMITTED AS A PART OF YOUR BID



ADDENDA ACKNOWLEDGEMENT

THE VENDOR HAS EXAMINED AND CAREFULLY STUDIED THE BID AND THE FOLLOWING ADDENDA, RECEIPT OF ALL OF WHICH IS HEREBY ACKNOWLEDGED:

ADDENDUM NO. _____

ADDENDUM NO. _____

ADDENDUM NO. _____

ADDENDUM NO. _____

AUTHORIZED REPRESENTATIVE (SIGNATURE)

DATE

AUTHORIZED REPRESENTATIVE/TITLE
(PRINT OR TYPE)

VENDORS MUST ACKNOWLEDGE ANY ISSUED ADDENDA. BIDS WHICH FAIL TO ACKNOWLEDGE THE VENDOR'S RECEIPT OF ANY ADDENDUM WILL RESULT IN THE REJECTION OF THE OFFER IF THE ADDENDUM CONTAINED INFORMATION WHICH SUBSTANTIVELY CHANGES THE OWNER'S REQUIREMENTS.

THIS PAGE MUST BE COMPLETED AND SUBMITTED AS A PART OF YOUR BID



GEORGIA SECURITY & IMMIGRATION COMPLIANCE (GSIC) ACT AFFIDAVIT

AS PER THE GEORGIA SENATE BILL 529 AND SENATE BILL 447, THE GEORGIA DEPARTMENT OF LABOR HAS PROMULGATED NEW RULES FOR THE IMPLEMENTATION OF SECTION 2. O.C.G.A. §13-10-91 AND CHAPTER 300-10-01-.02 STATE THAT NO GEORGIA PUBLIC EMPLOYER SHALL ENTER INTO A CONTRACT FOR THE PHYSICAL PERFORMANCE OF SERVICES WITHIN THE STATE OF GEORGIA UNLESS THE CONTRACTOR REGISTERS AND PARTICIPATES IN A FEDERAL WORK AUTHORIZATION PROGRAM TO VERIFY THE WORK ELIGIBILITY INFORMATION OF ALL OF ITS NEW EMPLOYEES.

THE EMPLOYMENT ELIGIBILITY VERIFICATION "E-VERIFY" SITE OPERATED BY THE U.S. CITIZENSHIP AND IMMIGRATION SERVICES BUREAU OF THE U.S. DEPARTMENT OF HOMELAND SECURITY IS THE ELECTRONIC FEDERAL WORK AUTHORIZATION PROGRAM TO BE UTILIZED FOR THESE PURPOSES.

THE WEBSITE IS [HTTPS://E-VERIFY.USCIS.GOV/ENROLL/](https://e-verify.uscis.gov/enroll/)

BY EXECUTING THE ATTACHED CONTRACTOR AFFIDAVIT, CONTRACTOR VERIFIES ITS COMPLIANCE WITH O.C.G.A.

§13-10-91 STATING AFFIRMATIVELY THAT THE INDIVIDUAL, FIRM OR CORPORATION WHICH IS CONTRACTING WITH THE LUMPKIN COUNTY BOARD OF COMMISSIONERS HAS REGISTERED AND IS PARTICIPATING IN THIS FEDERAL WORK AUTHORIZATION PROGRAM IN ACCORDANCE WITH THE APPLICABILITY PROVISIONS AND DEADLINES ESTABLISHED IN THIS STATUTE.

CONTRACTOR FURTHER AGREES THAT SHOULD IT EMPLOY OR CONTRACT WITH ANY SUB-CONTRACTOR(S) FOR THE PHYSICAL PERFORMANCE OF SERVICES PURSUANT TO THE CONTRACT WITH THE LUMPKIN COUNTY BOARD OF COMMISSIONERS, CONTRACTOR WILL SECURE FROM THE SUB-CONTRACTOR(S) VERIFICATION OF COMPLIANCE WITH O.C.G.A. §13-10-91 ON A SUB-CONTRACTOR AFFIDAVIT AND SHALL PROVIDE A COPY OF EACH SUCH VERIFICATION TO THE LUMPKIN COUNTY BOARD OF COMMISSIONERS AT THE TIME THE SUB-CONTRACTOR(S) IS RETAINED TO PERFORM SUCH SERVICES.

PLEASE COMPLETE THE ATTACHED AFFIDAVIT AND RETURN IT TO:

RYAN McDUFFIE
LUMPKIN COUNTY PURCHASING AGENT
99 COURTHOUSE HILL, SUITE D DAHLONEGA, GA
30533 FAX: (706) 482-2201
EMAIL: RYAN.MCDUFFIE@LUMPKINCOUNTY.GOV



**LUMPKIN COUNTY BOARD OF COMMISSIONERS
SAVE AFFIDAVIT**

(SYSTEMATIC ALIEN VERIFICATION FOR ENTITLEMENTS)

AFFIDAVIT FOR A PUBLIC BENEFIT AS REQUIRED BY THE GEORGIA IMMIGRATION REFORM AND ENFORCEMENT ACT OF 2011

BY EXECUTING THIS AFFIDAVIT UNDER OATH, AS AN APPLICANT FOR A PUBLIC BENEFIT AS REFERENCED IN THE GEORGIA ILLEGAL IMMIGRATION REFORM AND ENFORCEMENT ACT OF 2011 [O.C.G.A. § 50-36-1(E) (2)], I AM STATING THE FOLLOWING:

- _____ I AM A UNITED STATES CITIZEN; OR
- _____ I AM A LEGAL PERMANENT RESIDENT OF THE UNITED STATES*; OR
- _____ I AM AN OTHERWISE QUALIFIED ALIEN OR NON-IMMIGRANT UNDER THE FEDERAL IMMIGRATION AND NATIONALITY ACT 18 YEARS OF AGE OR OLDER AND LAWFULLY PRESENT IN THE UNITED STATES.*

*ALIEN REGISTRATION NUMBER FOR NON-CITIZENS ISSUED BY THE DEPARTMENT OF HOMELAND SECURITY OR OTHER FEDERAL IMMIGRATION AGENCY IS: _____

AT LEAST ONE SECURE AND VERIFIABLE DOCUMENT FOR IDENTIFICATION PURPOSES MUST BE PROVIDED AS REQUIRED BY O.C.G.A. § 50-36-1 (E) (1). SEE LIST ON PAGE 2 OF THIS DOCUMENT.

IN MAKING THE ABOVE REPRESENTATION UNDER OATH, I UNDERSTAND THAT ANY PERSON WHO KNOWINGLY AND WILLFULLY MAKES A FALSE, FICTITIOUS, OR FRAUDULENT STATEMENT OR REPRESENTATION IN AN AFFIDAVIT SHALL BE GUILTY OF A VIOLATION OF CODE SECTION 16-10-20 OF THE OFFICIAL CODE OF GEORGIA AND FACE CRIMINAL PENALTIES AS ALLOWED BY SUCH CRIMINAL STATUTE.

APPLYING ON BEHALF/NAME OF ASSOCIATED BUSINESS

SIGNATURE OF APPLICANT DATE

PRINTED NAME

SUBSCRIBED AND SWORN BEFORE ME ON THIS THE _____ DAY OF _____ 201_

NOTARY PUBLIC _____

MY COMMISSION EXPIRES: _____ [NOTARY SEAL]

***NOTE:** O.C.G.A. 50-36-1(E) (2) REQUIRES THAT ALIENS UNDER THE FEDERAL IMMIGRATION AND NATIONALITY ACT, TITLE 8 U.S.C., AS AMENDED, PROVIDES THEIR ALIEN REGISTRATION NUMBER. BECAUSE LEGAL PERMANENT RESIDENTS ARE INCLUDED IN THE FEDERAL DEFINITION OF "ALIEN", LEGAL PERMANENT RESIDENTS MUST ALSO PROVIDE THEIR ALIEN REGISTRATION NUMBER.



E-VERIFY AFFIDAVIT

SECURE AND VERIFIABLE DOCUMENTS UNDER O.C.G.A. §50-36-2

[ISSUED AUGUST 1, 2011 BY THE OFFICE OF THE ATTORNEY GENERAL,
GEORGIA]

THE FOLLOWING LIST OF SECURE AND VERIFIABLE DOCUMENTS, PUBLISHED UNDER THE AUTHORITY OF O.C.G.A. §50-36-2, CONTAINS DOCUMENTS THAT ARE VERIFIABLE FOR IDENTIFICATION PURPOSES, AND DOCUMENTS ON THIS LIST MAY NOT NECESSARILY BE INDICATIVE OF RESIDENCY OR IMMIGRATION STATUS.

**INDICATE AND ATTACH A COPY OF THE DOCUMENT
(FRONT AND BACK)**

- United States passport or passport card
- United States military identification card
- Merchant Mariner Document or Merchant Mariner Credential issued by the United States Coast Guard
- Secure Electronic Network for Travelers Rapid Inspection (SENTRI) card
- Driver's license issued by one of the United States, the District of Columbia, the Commonwealth of the Northern Marianas Islands, the United States Virgin Island, American Samoa, or the Swain Islands, provided that it contains a photograph of the bearer or lists sufficient identifying information regarding the bearer, such as name, date of birth gender, height, eye color, and address to enable the identification of the bearer.
- Identification card issued by one of the United States, the District of Columbia, the Commonwealth of Puerto Rico, Guam, the Commonwealth of the Northern Marianas Islands, the United States Virgin ISLAND, AMERICAN SAMOA, OR THE SWAIN ISLANDS, PROVIDED THAT IT CONTAINS A PHOTOGRAPH OF THE BEARER OR LISTS SUFFICIENT IDENTIFYING INFORMATION REGARDING THE BEARER, SUCH AS NAME, DATE OF BIRTH GENDER, HEIGHT, EYE COLOR AND ADDRESS TO ENABLE THE IDENTIFICATION OF THE BEARER.
- Tribal identification card issued by one of the United States, the District of Columbia, the Commonwealth of PUERTO RICO, GUAM, THE COMMONWEALTH OF THE NORTHERN MARIANAS ISLANDS, THE UNITED STATES VIRGIN ISLAND, AMERICAN SAMOA, OR THE SWAIN ISLANDS, PROVIDED THAT IT CONTAINS A PHOTOGRAPH OF THE BEARER OR LISTS SUFFICIENT IDENTIFYING INFORMATION REGARDING THE BEARER, SUCH AS NAME, DATE OF BIRTH GENDER, HEIGHT, EYE COLOR, AND ADDRESS TO ENABLE THE IDENTIFICATION OF THE BEARER.
- Passport issued by a foreign government
- Free and Secure Trade (FAST) card
- NEXUS card
- United States Permanent Resident Card or Alien Registration Receipt Card
- Employment Authorization Document that contains a photograph of the bearer.
- Certificate of Citizenship issued by the United States Department of Citizenship and Immigration Services (USCIS) [Form N-560 or Form N-561]
- Certificate of Naturalization issued by the United States Department of Citizenship and Immigration Services (USCIS) [Form N-550 or Form N-570]

[PAGE 2 OF 2]



PRIVATE EMPLOYER EXEMPTION AFFIDAVIT PURSUANT TO O.C.G.A. § 36-60-6(D)

BY EXECUTING THIS AFFIDAVIT, THE UNDERSIGNED PRIVATE EMPLOYER VERIFIES THAT IT IS EXEMPT FROM COMPLIANCE WITH O.C.G.A. § 36-60-6, STATING AFFIRMATIVELY THAT THE INDIVIDUAL, FIRM OR CORPORATION EMPLOYS FEWER THAN ELEVEN EMPLOYEES AND THEREFORE, IS NOT REQUIRED TO REGISTER WITH AND/OR UTILIZE THE FEDERAL WORK AUTHORIZATION PROGRAM COMMONLY KNOWN AS E-VERIFY, OR ANY SUBSEQUENT REPLACEMENT PROGRAM, IN ACCORDANCE WITH THE APPLICABLE PROVISIONS AND DEADLINES ESTABLISHED IN O.C.G.A. § 13-10-90.

SIGNATURE OF EXEMPT PRIVATE EMPLOYER

PRINTED NAME OF EXEMPT PRIVATE EMPLOYER

I HEREBY DECLARE UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT. EXECUTED ON _____, 201__ IN _____(CITY),____(STATE).

AUTHORIZED OFFICER OR AGENT

PRINTED NAME AND TITLE OF AUTHORIZED OFFICER OR AGENT

SUBSCRIBED AND SWORN BEFORE ME ON THIS THE _____ DAY OF _____, 201__.

NOTARY PUBLIC _____

MY COMMISSION EXPIRES: _____

REQUEST FOR
TAXPAYER
IDENTIFICATION NUMBER AND

GIVE FORM TO THE
REQUESTER. DO NOT
SEND TO THE IRS.

PRINT OR TYPE
SEE SPECIFIC INSTRUCTIONS ON PAGE 2.

1 NAME (AS SHOWN ON YOUR INCOME TAX RETURN). NAME IS REQUIRED ON THIS LINE; DO NOT LEAVE THIS LINE BLANK.

2 BUSINESS NAME/DISREGARDED ENTITY NAME, IF DIFFERENT FROM ABOVE

3 CHECK APPROPRIATE BOX FOR FEDERAL TAX CLASSIFICATION; CHECK ONLY **ONE** OF THE FOLLOWING SEVEN BOXES:
 INDIVIDUAL/SOLE PROPRIETOR OR C CORPORATION S CORPORATION PARTNERSHIP
 TRUST/ESTATE SINGLE-MEMBER LLC
 LIMITED LIABILITY COMPANY. ENTER THE TAX CLASSIFICATION (C=C CORPORATION, S=S CORPORATION, P=PARTNERSHIP) ▶
 NOTE. FOR A SINGLE-MEMBER LLC THAT IS DISREGARDED, DO NOT CHECK LLC; CHECK THE APPROPRIATE BOX IN THE LINE ABOVE FOR THE TAX CLASSIFICATION OF THE SINGLE-MEMBER OWNER.
 OTHER (SEE INSTRUCTIONS) ▶

4 EXEMPTIONS (CODES APPLY ONLY TO CERTAIN ENTITIES, NOT INDIVIDUALS; SEE INSTRUCTIONS ON PAGE 3):
 EXEMPT PAYEE CODE (IF ANY) _____
 EXEMPTION FROM FATCA REPORTING _____

5 ADDRESS (NUMBER, STREET, AND APT. OR SUITE NO.) _____ REQUESTER'S NAME AND ADDRESS (OPTIONAL) _____

6 CITY, STATE, AND ZIP CODE _____

7 LIST ACCOUNT NUMBER(S) HERE (OPTIONAL) _____

PART I TAXPAYER IDENTIFICATION NUMBER (TIN)

ENTER YOUR TIN IN THE APPROPRIATE BOX. THE TIN PROVIDED MUST MATCH THE NAME GIVEN ON LINE 1 TO AVOID BACKUP WITHHOLDING. FOR INDIVIDUALS, THIS IS GENERALLY YOUR SOCIAL SECURITY NUMBER (SSN). HOWEVER, FOR A RESIDENT ALIEN, SOLE PROPRIETOR, OR DISREGARDED ENTITY, SEE THE PART I INSTRUCTIONS ON PAGE 3. FOR OTHER ENTITIES, IT IS YOUR EMPLOYER IDENTIFICATION NUMBER (EIN). IF YOU DO NOT HAVE A NUMBER, SEE *HOW TO GET A TIN* ON PAGE 3.

SOCIAL SECURITY NUMBER

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NOTE. IF THE ACCOUNT IS IN MORE THAN ONE NAME, SEE THE INSTRUCTIONS FOR LINE 1 AND THE CHART ON PAGE 4 FOR GUIDELINES ON WHOSE NUMBER TO ENTER.

OR

EMPLOYER IDENTIFICATION NUMBER

				-								
--	--	--	--	---	--	--	--	--	--	--	--	--

PART II CERTIFICATION

UNDER PENALTIES OF PERJURY, I CERTIFY THAT:

1. THE NUMBER SHOWN ON THIS FORM IS MY CORRECT TAXPAYER IDENTIFICATION NUMBER (OR I AM WAITING FOR A NUMBER TO BE ISSUED TO ME); AND
2. I AM NOT SUBJECT TO BACKUP WITHHOLDING BECAUSE: (A) I AM EXEMPT FROM BACKUP WITHHOLDING, OR (B) I HAVE NOT BEEN NOTIFIED BY THE INTERNAL REVENUE SERVICE (IRS) THAT I AM SUBJECT TO BACKUP WITHHOLDING AS A RESULT OF A FAILURE TO REPORT ALL INTEREST OR DIVIDENDS, OR (C) THE IRS HAS NOTIFIED ME THAT I AM NO LONGER SUBJECT TO BACKUP WITHHOLDING; AND
3. I AM A U.S. CITIZEN OR OTHER U.S. PERSON (DEFINED BELOW); AND
4. THE FATCA CODE(S) ENTERED ON THIS FORM (IF ANY) INDICATING THAT I AM EXEMPT FROM FATCA REPORTING IS CORRECT.

CERTIFICATION INSTRUCTIONS. YOU MUST CROSS OUT ITEM 2 ABOVE IF YOU HAVE BEEN NOTIFIED BY THE IRS THAT YOU ARE CURRENTLY SUBJECT TO BACKUP WITHHOLDING BECAUSE YOU HAVE FAILED TO REPORT ALL INTEREST AND DIVIDENDS ON YOUR TAX RETURN. FOR REAL ESTATE TRANSACTIONS, ITEM 2 DOES NOT APPLY. FOR MORTGAGE INTEREST PAID, ACQUISITION OR ABANDONMENT OF SECURED PROPERTY, CANCELLATION OF DEBT, CONTRIBUTIONS TO AN INDIVIDUAL RETIREMENT ARRANGEMENT (IRA), AND GENERALLY, PAYMENTS OTHER THAN INTEREST AND DIVIDENDS, YOU ARE NOT REQUIRED TO SIGN THE CERTIFICATION, BUT YOU MUST PROVIDE YOUR CORRECT TIN. SEE THE INSTRUCTIONS ON PAGE 3.

SIGN HERE	SIGNATURE OF U.S. PERSON ▶ _____	DATE ▶ _____
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GENERAL INSTRUCTIONS

SECTION REFERENCES ARE TO THE INTERNAL REVENUE CODE UNLESS OTHERWISE NOTED.

FUTURE DEVELOPMENTS. INFORMATION ABOUT DEVELOPMENTS AFFECTING FORM W-9 (SUCH AS LEGISLATION ENACTED AFTER WE RELEASE IT) IS AT WWW.IRS.GOV/FW9.

PURPOSE OF FORM

AN INDIVIDUAL OR ENTITY (FORM W-9 REQUESTER) WHO IS REQUIRED TO FILE AN INFORMATION RETURN WITH THE IRS MUST OBTAIN YOUR CORRECT TAXPAYER IDENTIFICATION NUMBER (TIN) WHICH MAY BE YOUR SOCIAL SECURITY NUMBER (SSN), INDIVIDUAL TAXPAYER IDENTIFICATION NUMBER (ITIN), ADOPTION TAXPAYER IDENTIFICATION NUMBER (ATIN), OR EMPLOYER IDENTIFICATION NUMBER (EIN), TO REPORT ON AN INFORMATION RETURN THE AMOUNT PAID TO YOU, OR OTHER AMOUNT REPORTABLE ON AN INFORMATION RETURN. EXAMPLES OF INFORMATION RETURNS INCLUDE, BUT ARE NOT LIMITED TO, THE FOLLOWING:

- FORM 1099-INT (INTEREST EARNED OR PAID)
- FORM 1099-DIV (DIVIDENDS, INCLUDING THOSE FROM STOCKS OR MUTUAL FUNDS)
- FORM 1099-MISC (VARIOUS TYPES OF INCOME, PRIZES, AWARDS, OR GROSS PROCEEDS)
- FORM 1099-B (STOCK OR MUTUAL FUND SALES AND CERTAIN OTHER TRANSACTIONS BY BROKERS)
- FORM 1099-S (PROCEEDS FROM REAL ESTATE TRANSACTIONS)
- FORM 1099-K (MERCHANT CARD AND THIRD PARTY NETWORK TRANSACTIONS)

- FORM 1098 (HOME MORTGAGE INTEREST), 1098-E (STUDENT LOAN INTEREST), 1098-T (TUITION)
- FORM 1099-C (CANCELED DEBT)
- FORM 1099-A (ACQUISITION OR ABANDONMENT OF SECURED PROPERTY)

USE FORM W-9 ONLY IF YOU ARE A U.S. PERSON (INCLUDING A RESIDENT ALIEN), TO PROVIDE YOUR CORRECT TIN.

IF YOU DO NOT RETURN FORM W-9 TO THE REQUESTER WITH A TIN, YOU MIGHT BE SUBJECT TO BACKUP WITHHOLDING. SEE *WHAT IS BACKUP WITHHOLDING?* ON PAGE 2.

BY SIGNING THE FILLED-OUT FORM, YOU:

1. CERTIFY THAT THE TIN YOU ARE GIVING IS CORRECT (OR YOU ARE WAITING FOR A NUMBER TO BE ISSUED),
2. CERTIFY THAT YOU ARE NOT SUBJECT TO BACKUP WITHHOLDING, OR
3. CLAIM EXEMPTION FROM BACKUP WITHHOLDING IF YOU ARE A U.S. EXEMPT PAYEE. IF APPLICABLE, YOU ARE ALSO CERTIFYING THAT AS A U.S. PERSON, YOUR ALLOCABLE SHARE OF ANY PARTNERSHIP INCOME FROM A U.S. TRADE OR BUSINESS IS NOT SUBJECT TO THE WITHHOLDING TAX ON FOREIGN PARTNERS' SHARE OF EFFECTIVELY CONNECTED INCOME, AND
4. CERTIFY THAT FATCA CODE(S) ENTERED ON THIS FORM (IF ANY) INDICATING THAT YOU ARE EXEMPT FROM THE FATCA REPORTING, IS CORRECT. SEE *WHAT IS FATCA REPORTING?* ON PAGE 2 FOR FURTHER INFORMATION.

NOTE. IF YOU ARE A U.S. PERSON AND A REQUESTER GIVES YOU A FORM OTHER THAN FORM W-9 TO REQUEST YOUR TIN, YOU MUST USE THE REQUESTER'S FORM IF IT IS SUBSTANTIALLY SIMILAR TO THIS FORM W-9.

DEFINITION OF A U.S. PERSON. FOR FEDERAL TAX PURPOSES, YOU ARE CONSIDERED A U.S. PERSON IF YOU ARE:

- AN INDIVIDUAL WHO IS A U.S. CITIZEN OR U.S. RESIDENT ALIEN;
- A PARTNERSHIP, CORPORATION, COMPANY, OR ASSOCIATION CREATED OR ORGANIZED IN THE UNITED STATES OR UNDER THE LAWS OF THE UNITED STATES;
- AN ESTATE (OTHER THAN A FOREIGN ESTATE); OR
- A DOMESTIC TRUST (AS DEFINED IN REGULATIONS SECTION 301.7701-7).

SPECIAL RULES FOR PARTNERSHIPS. PARTNERSHIPS THAT CONDUCT A TRADE OR BUSINESS IN THE UNITED STATES ARE GENERALLY REQUIRED TO PAY A WITHHOLDING TAX UNDER SECTION 1446 ON ANY FOREIGN PARTNERS' SHARE OF EFFECTIVELY CONNECTED TAXABLE INCOME FROM SUCH BUSINESS. FURTHER, IN CERTAIN CASES WHERE A FORM W-9 HAS NOT BEEN RECEIVED, THE RULES UNDER SECTION 1446 REQUIRE A PARTNERSHIP TO PRESUME THAT A PARTNER IS A FOREIGN PERSON, AND PAY THE SECTION 1446 WITHHOLDING TAX. THEREFORE, IF YOU ARE A U.S. PERSON THAT IS A PARTNER IN A PARTNERSHIP CONDUCTING A TRADE OR BUSINESS IN THE UNITED STATES, PROVIDE FORM W-9 TO THE PARTNERSHIP TO ESTABLISH YOUR U.S. STATUS AND AVOID SECTION 1446 WITHHOLDING ON YOUR SHARE OF PARTNERSHIP INCOME.

IN THE CASES BELOW, THE FOLLOWING PERSON MUST GIVE FORM W-9 TO THE PARTNERSHIP FOR PURPOSES OF ESTABLISHING ITS U.S. STATUS AND AVOIDING WITHHOLDING ON ITS ALLOCABLE SHARE OF NET INCOME FROM THE PARTNERSHIP CONDUCTING A TRADE OR BUSINESS IN THE UNITED STATES:

- IN THE CASE OF A DISREGARDED ENTITY WITH A U.S. OWNER, THE U.S. OWNER OF THE DISREGARDED ENTITY AND NOT THE ENTITY;
- IN THE CASE OF A GRANTOR TRUST WITH A U.S. GRANTOR OR OTHER U.S. OWNER, GENERALLY, THE U.S. GRANTOR OR OTHER U.S. OWNER OF THE GRANTOR TRUST AND NOT THE TRUST; AND
- IN THE CASE OF A U.S. TRUST (OTHER THAN A GRANTOR TRUST), THE U.S. TRUST (OTHER THAN A GRANTOR TRUST) AND NOT THE BENEFICIARIES OF THE TRUST.

FOREIGN PERSON. IF YOU ARE A FOREIGN PERSON OR THE U.S. BRANCH OF A FOREIGN BANK THAT HAS ELECTED TO BE TREATED AS A U.S. PERSON, DO NOT USE FORM W-9. INSTEAD, USE THE APPROPRIATE FORM W-8 OR FORM 8233 (SEE PUBLICATION 515, WITHHOLDING OF TAX ON NONRESIDENT ALIENS AND FOREIGN ENTITIES).

NONRESIDENT ALIEN WHO BECOMES A RESIDENT ALIEN. GENERALLY, ONLY A NONRESIDENT ALIEN INDIVIDUAL MAY USE THE TERMS OF A TAX TREATY TO REDUCE OR ELIMINATE U.S. TAX ON CERTAIN TYPES OF INCOME. HOWEVER, MOST TAX TREATIES CONTAIN A PROVISION KNOWN AS A "SAVING CLAUSE." EXCEPTIONS SPECIFIED IN THE SAVING CLAUSE MAY PERMIT AN EXEMPTION FROM TAX TO CONTINUE FOR CERTAIN TYPES OF INCOME EVEN AFTER THE PAYEE HAS OTHERWISE BECOME A U.S. RESIDENT ALIEN FOR TAX PURPOSES.

IF YOU ARE A U.S. RESIDENT ALIEN WHO IS RELYING ON AN EXCEPTION CONTAINED IN THE SAVING CLAUSE OF A TAX TREATY TO CLAIM AN EXEMPTION FROM U.S. TAX ON CERTAIN TYPES OF INCOME, YOU MUST ATTACH A STATEMENT TO FORM W-9 THAT SPECIFIES THE FOLLOWING FIVE ITEMS:

1. THE TREATY COUNTRY. GENERALLY, THIS MUST BE THE SAME TREATY UNDER WHICH YOU CLAIMED EXEMPTION FROM TAX AS A NONRESIDENT ALIEN.
2. THE TREATY ARTICLE ADDRESSING THE INCOME.
3. THE ARTICLE NUMBER (OR LOCATION) IN THE TAX TREATY THAT CONTAINS THE SAVING CLAUSE AND ITS EXCEPTIONS.
4. THE TYPE AND AMOUNT OF INCOME THAT QUALIFIES FOR THE EXEMPTION FROM TAX.
5. SUFFICIENT FACTS TO JUSTIFY THE EXEMPTION FROM TAX UNDER THE TERMS OF THE TREATY ARTICLE.

EXAMPLE. ARTICLE 20 OF THE U.S.-CHINA INCOME TAX TREATY ALLOWS AN EXEMPTION FROM TAX FOR SCHOLARSHIP INCOME RECEIVED BY A CHINESE STUDENT TEMPORARILY PRESENT IN THE UNITED STATES. UNDER U.S. LAW, THIS STUDENT WILL BECOME A RESIDENT ALIEN FOR TAX PURPOSES IF HIS OR HER STAY IN THE UNITED STATES EXCEEDS 5 CALENDAR YEARS. HOWEVER, PARAGRAPH 2 OF THE FIRST PROTOCOL TO THE U.S.-CHINA TREATY (DATED APRIL 30, 1984) ALLOWS THE PROVISIONS OF ARTICLE 20 TO CONTINUE TO APPLY EVEN AFTER THE CHINESE STUDENT BECOMES A RESIDENT ALIEN OF THE UNITED STATES. A CHINESE STUDENT WHO QUALIFIES FOR THIS EXCEPTION (UNDER PARAGRAPH 2 OF THE FIRST PROTOCOL) AND IS RELYING ON THIS EXCEPTION TO CLAIM AN EXEMPTION FROM TAX ON HIS OR HER SCHOLARSHIP OR FELLOWSHIP INCOME WOULD ATTACH TO FORM W-9 A STATEMENT THAT INCLUDES THE INFORMATION DESCRIBED ABOVE TO SUPPORT THAT EXEMPTION.

IF YOU ARE A NONRESIDENT ALIEN OR A FOREIGN ENTITY, GIVE THE REQUESTER THE APPROPRIATE COMPLETED FORM W-8 OR FORM 8233.

BACKUP WITHHOLDING

WHAT IS BACKUP WITHHOLDING? PERSONS MAKING CERTAIN PAYMENTS TO YOU MUST UNDER CERTAIN CONDITIONS WITHHOLD AND PAY TO THE IRS 28% OF SUCH PAYMENTS. THIS IS CALLED "BACKUP WITHHOLDING." PAYMENTS THAT MAY BE SUBJECT TO BACKUP WITHHOLDING INCLUDE INTEREST, TAX-EXEMPT INTEREST, DIVIDENDS, BROKER AND BARTER EXCHANGE TRANSACTIONS, RENTS, ROYALTIES, NONEMPLOYEE PAY, PAYMENTS MADE IN SETTLEMENT OF PAYMENT CARD AND THIRD PARTY NETWORK TRANSACTIONS, AND CERTAIN PAYMENTS FROM FISHING BOAT OPERATORS. REAL ESTATE TRANSACTIONS ARE NOT SUBJECT TO BACKUP WITHHOLDING.

YOU WILL NOT BE SUBJECT TO BACKUP WITHHOLDING ON PAYMENTS YOU RECEIVE IF YOU GIVE THE REQUESTER YOUR CORRECT TIN, MAKE THE PROPER CERTIFICATIONS, AND REPORT ALL YOUR TAXABLE INTEREST AND DIVIDENDS ON YOUR TAX RETURN.

PAYMENTS YOU RECEIVE WILL BE SUBJECT TO BACKUP WITHHOLDING IF:

1. YOU DO NOT FURNISH YOUR TIN TO THE REQUESTER,
2. YOU DO NOT CERTIFY YOUR TIN WHEN REQUIRED (SEE THE PART II INSTRUCTIONS ON PAGE 3 FOR DETAILS),
3. THE IRS TELLS THE REQUESTER THAT YOU FURNISHED AN INCORRECT TIN,
4. THE IRS TELLS YOU THAT YOU ARE SUBJECT TO BACKUP WITHHOLDING BECAUSE YOU DID NOT REPORT ALL YOUR INTEREST AND DIVIDENDS ON YOUR TAX RETURN (FOR REPORTABLE INTEREST AND DIVIDENDS ONLY), OR
5. YOU DO NOT CERTIFY TO THE REQUESTER THAT YOU ARE NOT SUBJECT TO BACKUP WITHHOLDING UNDER 4 ABOVE (FOR REPORTABLE INTEREST AND DIVIDEND ACCOUNTS OPENED AFTER 1983 ONLY).

CERTAIN PAYEES AND PAYMENTS ARE EXEMPT FROM BACKUP WITHHOLDING. SEE *EXEMPT PAYEE CODE* ON PAGE 3 AND THE SEPARATE INSTRUCTIONS FOR THE REQUESTER OF FORM W-9 FOR MORE INFORMATION.

ALSO SEE *SPECIAL RULES FOR PARTNERSHIPS* ABOVE.

WHAT IS FATCA REPORTING?

THE FOREIGN ACCOUNT TAX COMPLIANCE ACT (FATCA) REQUIRES A PARTICIPATING FOREIGN FINANCIAL INSTITUTION TO REPORT ALL UNITED STATES ACCOUNT HOLDERS THAT ARE SPECIFIED UNITED STATES PERSONS. CERTAIN PAYEES ARE EXEMPT FROM FATCA REPORTING. SEE *EXEMPTION FROM FATCA REPORTING CODE* ON PAGE 3 AND THE INSTRUCTIONS FOR THE REQUESTER OF FORM W-9 FOR MORE INFORMATION.

UPDATING YOUR INFORMATION

YOU MUST PROVIDE UPDATED INFORMATION TO ANY PERSON TO WHOM YOU CLAIMED TO BE AN EXEMPT PAYEE IF YOU ARE NO LONGER AN EXEMPT PAYEE AND ANTICIPATE RECEIVING REPORTABLE PAYMENTS IN THE FUTURE FROM THIS PERSON. FOR EXAMPLE, YOU MAY NEED TO PROVIDE UPDATED INFORMATION IF YOU ARE A C CORPORATION THAT ELECTS TO BE AN S CORPORATION, OR IF YOU NO LONGER ARE TAX EXEMPT. IN ADDITION, YOU MUST FURNISH A NEW FORM W-9 IF THE NAME OR TIN CHANGES FOR THE ACCOUNT; FOR EXAMPLE, IF THE GRANTOR OF A GRANTOR TRUST DIES.

PENALTIES

FAILURE TO FURNISH TIN. IF YOU FAIL TO FURNISH YOUR CORRECT TIN TO A REQUESTER, YOU ARE SUBJECT TO A PENALTY OF \$50 FOR EACH SUCH FAILURE UNLESS YOUR FAILURE IS DUE TO REASONABLE CAUSE AND NOT TO WILLFUL NEGLIGENCE.

CIVIL PENALTY FOR FALSE INFORMATION WITH RESPECT TO WITHHOLDING. IF YOU MAKE A FALSE STATEMENT WITH NO REASONABLE BASIS THAT RESULTS IN NO BACKUP WITHHOLDING, YOU ARE SUBJECT TO A \$500 PENALTY.

CRIMINAL PENALTY FOR FALSIFYING INFORMATION. WILLFULLY FALSIFYING CERTIFICATIONS OR AFFIRMATIONS MAY SUBJECT YOU TO CRIMINAL PENALTIES INCLUDING FINES AND/OR IMPRISONMENT.

MISUSE OF TINs. IF THE REQUESTER DISCLOSES OR USES TINs IN VIOLATION OF FEDERAL LAW, THE REQUESTER MAY BE SUBJECT TO CIVIL AND CRIMINAL PENALTIES.

SPECIFIC INSTRUCTIONS

LINE 1

YOU MUST ENTER ONE OF THE FOLLOWING ON THIS LINE; **DO NOT** LEAVE THIS LINE BLANK. THE NAME SHOULD MATCH THE NAME ON YOUR TAX RETURN.

IF THIS FORM W-9 IS FOR A JOINT ACCOUNT, LIST FIRST, AND THEN CIRCLE, THE NAME OF THE PERSON OR ENTITY WHOSE NUMBER YOU ENTERED IN PART I OF FORM W-9.

A. INDIVIDUAL, PROPRIETOR OR SINGLE-MEMBER LLC. ENTER YOUR INDIVIDUAL NAME AS SHOWN ON YOUR 1040/1040A/1040EZ ON LINE 1. YOU MAY ENTER YOUR BUSINESS, TRADE, OR "DOING BUSINESS AS" (DBA) NAME ON LINE 2.

NOTE. ITIN APPLICANT: ENTER YOUR INDIVIDUAL NAME AS IT WAS ENTERED ON YOUR FORM W-7 APPLICATION, LINE 1A. THIS SHOULD ALSO BE THE SAME AS THE NAME YOU ENTERED ON THE FORM 1040/1040A/1040EZ YOU FILED WITH YOUR APPLICATION.

B. SOLE PROPRIETOR OR SINGLE-MEMBER LLC. ENTER YOUR INDIVIDUAL NAME AS SHOWN ON YOUR 1040/1040A/1040EZ ON LINE 1. YOU MAY ENTER YOUR BUSINESS, TRADE, OR "DOING BUSINESS AS" (DBA) NAME ON LINE 2.

C. PARTNERSHIP, LLC THAT IS NOT A SINGLE-MEMBER LLC, C CORPORATION, OR S CORPORATION. ENTER THE ENTITY'S NAME AS SHOWN ON THE ENTITY'S TAX RETURN ON LINE 1 AND ANY BUSINESS, TRADE, OR DBA NAME ON LINE 2.

D. OTHER ENTITIES. ENTER YOUR NAME AS SHOWN ON REQUIRED U.S. FEDERAL TAX DOCUMENTS ON LINE 1. THIS NAME SHOULD MATCH THE NAME SHOWN ON THE CHARTER OR OTHER LEGAL DOCUMENT CREATING THE ENTITY. YOU MAY ENTER ANY BUSINESS, TRADE, OR DBA NAME ON LINE 2.

E. DISREGARDED ENTITY. FOR U.S. FEDERAL TAX PURPOSES, AN ENTITY THAT IS DISREGARDED AS AN ENTITY SEPARATE FROM ITS OWNER IS TREATED AS A "DISREGARDED ENTITY." SEE REGULATIONS SECTION 301.7701-2(c)(2)(iii). ENTER THE OWNER'S NAME ON LINE 1. THE NAME OF THE ENTITY ENTERED ON LINE 1 SHOULD NEVER BE A DISREGARDED ENTITY. THE NAME ON LINE 1 SHOULD BE THE NAME SHOWN ON THE INCOME TAX RETURN ON WHICH THE INCOME SHOULD BE REPORTED. FOR EXAMPLE, IF A FOREIGN LLC THAT IS TREATED AS A DISREGARDED ENTITY FOR U.S. FEDERAL TAX PURPOSES HAS A SINGLE OWNER THAT IS A U.S. PERSON, THE U.S. OWNER'S NAME IS REQUIRED TO BE PROVIDED ON LINE 1. IF THE DIRECT OWNER OF THE ENTITY IS ALSO A DISREGARDED ENTITY, ENTER THE FIRST OWNER THAT IS NOT DISREGARDED FOR FEDERAL TAX PURPOSES. ENTER THE DISREGARDED ENTITY'S NAME ON LINE 2, "BUSINESS NAME/DISREGARDED ENTITY NAME." IF THE OWNER OF THE DISREGARDED ENTITY IS A FOREIGN PERSON, THE OWNER MUST COMPLETE AN APPROPRIATE FORM W-8 INSTEAD OF A FORM W-9. THIS IS THE CASE EVEN IF THE FOREIGN PERSON HAS A U.S. TIN.

LINE 2

IF YOU HAVE A BUSINESS NAME, TRADE NAME, DBA NAME, OR DISREGARDED ENTITY NAME, YOU MAY ENTER IT ON LINE 2.

LINE 3

CHECK THE APPROPRIATE BOX IN LINE 3 FOR THE U.S. FEDERAL TAX CLASSIFICATION OF THE PERSON WHOSE NAME IS ENTERED ON LINE 1. CHECK ONLY ONE BOX IN LINE 3.

LIMITED LIABILITY COMPANY (LLC). IF THE NAME ON LINE 1 IS AN LLC TREATED AS A PARTNERSHIP FOR U.S. FEDERAL TAX PURPOSES, CHECK THE "LIMITED LIABILITY COMPANY" BOX AND ENTER "P" IN THE SPACE PROVIDED. IF THE LLC HAS FILED FORM 8832 OR 2553 TO BE TAXED AS A CORPORATION, CHECK THE "LIMITED LIABILITY COMPANY" BOX AND IN THE SPACE PROVIDED ENTER "C" FOR C CORPORATION OR "S" FOR S CORPORATION. IF IT IS A SINGLE-MEMBER LLC THAT IS A DISREGARDED ENTITY, DO NOT CHECK THE "LIMITED LIABILITY COMPANY" BOX; INSTEAD CHECK THE FIRST BOX IN LINE 3 "INDIVIDUAL/SOLE PROPRIETOR OR SINGLE-MEMBER LLC."

LINE 4, EXEMPTIONS

IF YOU ARE EXEMPT FROM BACKUP WITHHOLDING AND/OR FATCA REPORTING, ENTER IN THE APPROPRIATE SPACE IN LINE 4 ANY CODE(S) THAT MAY APPLY TO YOU.

EXEMPT PAYEE CODE.

- GENERALLY, INDIVIDUALS (INCLUDING SOLE PROPRIETORS) ARE NOT EXEMPT FROM BACKUP WITHHOLDING.
- EXCEPT AS PROVIDED BELOW, CORPORATIONS ARE EXEMPT FROM BACKUP WITHHOLDING FOR CERTAIN PAYMENTS, INCLUDING INTEREST AND DIVIDENDS.
- CORPORATIONS ARE NOT EXEMPT FROM BACKUP WITHHOLDING FOR PAYMENTS MADE IN SETTLEMENT OF PAYMENT CARD OR THIRD PARTY NETWORK TRANSACTIONS.
- CORPORATIONS ARE NOT EXEMPT FROM BACKUP WITHHOLDING WITH RESPECT TO ATTORNEYS' FEES OR GROSS PROCEEDS PAID TO ATTORNEYS, AND CORPORATIONS THAT PROVIDE MEDICAL OR HEALTH CARE SERVICES ARE NOT EXEMPT WITH RESPECT TO PAYMENTS REPORTABLE ON FORM 1099-MISC.

THE FOLLOWING CODES IDENTIFY PAYEES THAT ARE EXEMPT FROM BACKUP WITHHOLDING. ENTER THE APPROPRIATE CODE IN THE SPACE IN LINE 4.

- 1—AN ORGANIZATION EXEMPT FROM TAX UNDER SECTION 501(A), ANY IRA, OR A CUSTODIAL ACCOUNT UNDER SECTION 403(b)(7) IF THE ACCOUNT SATISFIES THE REQUIREMENTS OF SECTION 401(F)(2)
- 2—THE UNITED STATES OR ANY OF ITS AGENCIES OR INSTRUMENTALITIES
- 3—A STATE, THE DISTRICT OF COLUMBIA, A U.S. COMMONWEALTH OR POSSESSION, OR ANY OF THEIR POLITICAL SUBDIVISIONS OR INSTRUMENTALITIES
- 4—A FOREIGN GOVERNMENT OR ANY OF ITS POLITICAL SUBDIVISIONS, AGENCIES, OR INSTRUMENTALITIES
- 5—A CORPORATION
- 6—A DEALER IN SECURITIES OR COMMODITIES REQUIRED TO REGISTER IN THE UNITED STATES, THE DISTRICT OF COLUMBIA, OR A U.S. COMMONWEALTH OR POSSESSION
- 7—A FUTURES COMMISSION MERCHANT REGISTERED WITH THE COMMODITY FUTURES TRADING COMMISSION
- 8—A REAL ESTATE INVESTMENT TRUST
- 9—AN ENTITY REGISTERED AT ALL TIMES DURING THE TAX YEAR UNDER THE INVESTMENT COMPANY ACT OF 1940
- 10—A COMMON TRUST FUND OPERATED BY A BANK UNDER SECTION 584(A)
- 11—A FINANCIAL INSTITUTION
- 12—A MIDDLEMAN KNOWN IN THE INVESTMENT COMMUNITY AS A NOMINEE OR CUSTODIAN
- 13—A TRUST EXEMPT FROM TAX UNDER SECTION 664 OR DESCRIBED IN SECTION 4947

THE FOLLOWING CHART SHOWS TYPES OF PAYMENTS THAT MAY BE EXEMPT FROM BACKUP WITHHOLDING. THE CHART APPLIES TO THE EXEMPT PAYEES LISTED ABOVE, 1 THROUGH 13.

IF THE PAYMENT IS FOR . . .	THEN THE PAYMENT IS EXEMPT FOR . . .
INTEREST AND DIVIDEND PAYMENTS	ALL EXEMPT PAYEES EXCEPT FOR 7
BROKER TRANSACTIONS	EXEMPT PAYEES 1 THROUGH 4 AND 6 THROUGH 11 AND ALL C CORPORATIONS. S CORPORATIONS MUST NOT ENTER AN EXEMPT PAYEE CODE BECAUSE THEY ARE EXEMPT ONLY FOR SALES OF NONCOVERED SECURITIES ACQUIRED PRIOR TO 2012.
BARTER EXCHANGE TRANSACTIONS AND PATRONAGE DIVIDENDS	EXEMPT PAYEES 1 THROUGH 4
PAYMENTS OVER \$600 REQUIRED TO BE REPORTED AND DIRECT SALES OVER \$5,000 ¹	GENERALLY, EXEMPT PAYEES 1 THROUGH 5 ²
PAYMENTS MADE IN SETTLEMENT OF PAYMENT CARD OR THIRD PARTY NETWORK TRANSACTIONS	EXEMPT PAYEES 1 THROUGH 4

¹ See FORM 1099-MISC, MISCELLANEOUS INCOME, AND ITS INSTRUCTIONS.

² HOWEVER, THE FOLLOWING PAYMENTS MADE TO A CORPORATION AND REPORTABLE ON FORM

1099-MISC ARE NOT EXEMPT FROM BACKUP WITHHOLDING: MEDICAL AND HEALTH CARE PAYMENTS, ATTORNEYS' FEES, GROSS PROCEEDS PAID TO AN ATTORNEY REPORTABLE UNDER SECTION 6045(F), AND PAYMENTS FOR SERVICES PAID BY A FEDERAL EXECUTIVE AGENCY.

EXEMPTION FROM FATCA REPORTING CODE. THE FOLLOWING CODES IDENTIFY PAYEES THAT ARE EXEMPT FROM REPORTING UNDER FATCA. THESE CODES APPLY TO PERSONS SUBMITTING THIS FORM FOR ACCOUNTS MAINTAINED OUTSIDE OF THE UNITED STATES BY CERTAIN FOREIGN FINANCIAL INSTITUTIONS. THEREFORE, IF YOU ARE ONLY SUBMITTING THIS FORM FOR AN ACCOUNT YOU HOLD IN THE UNITED STATES, YOU MAY LEAVE THIS FIELD BLANK. CONSULT WITH THE PERSON REQUESTING THIS FORM IF YOU ARE UNCERTAIN IF THE FINANCIAL INSTITUTION IS SUBJECT TO THESE REQUIREMENTS. A REQUESTER MAY INDICATE THAT A CODE IS NOT REQUIRED BY PROVIDING YOU WITH A FORM W-9 WITH "NOT APPLICABLE" (OR ANY SIMILAR INDICATION) WRITTEN OR PRINTED ON THE LINE FOR A FATCA EXEMPTION CODE.

- A—AN ORGANIZATION EXEMPT FROM TAX UNDER SECTION 501(A) OR ANY INDIVIDUAL RETIREMENT PLAN AS DEFINED IN SECTION 7701(A)(37)
- B—THE UNITED STATES OR ANY OF ITS AGENCIES OR INSTRUMENTALITIES
- C—A STATE, THE DISTRICT OF COLUMBIA, A U.S. COMMONWEALTH OR POSSESSION, OR ANY OF THEIR POLITICAL SUBDIVISIONS OR INSTRUMENTALITIES
- D—A CORPORATION THE STOCK OF WHICH IS REGULARLY TRADED ON ONE OR MORE ESTABLISHED SECURITIES MARKETS, AS DESCRIBED IN REGULATIONS SECTION 1.1472-1(c)(1)(i)
- E—A CORPORATION THAT IS A MEMBER OF THE SAME EXPANDED AFFILIATED GROUP AS A CORPORATION DESCRIBED IN REGULATIONS SECTION 1.1472-1(c)(1)(i)
- F—A DEALER IN SECURITIES, COMMODITIES, OR DERIVATIVE FINANCIAL INSTRUMENTS (INCLUDING NOTIONAL PRINCIPAL CONTRACTS, FUTURES, FORWARDS, AND OPTIONS) THAT IS REGISTERED AS SUCH UNDER THE LAWS OF THE UNITED STATES OR ANY STATE
- G—A REAL ESTATE INVESTMENT TRUST
- H—A REGULATED INVESTMENT COMPANY AS DEFINED IN SECTION 851 OR AN ENTITY REGISTERED AT ALL TIMES DURING THE TAX YEAR UNDER THE INVESTMENT COMPANY ACT OF 1940
- I—A COMMON TRUST FUND AS DEFINED IN SECTION 584(A) J—A BANK AS DEFINED IN SECTION 581
- K—A BROKER
- L—A TRUST EXEMPT FROM TAX UNDER SECTION 664 OR DESCRIBED IN SECTION 4947(A)(1) M—A TAX EXEMPT TRUST UNDER A SECTION 403(B) PLAN OR SECTION 457(G) PLAN

NOTE. YOU MAY WISH TO CONSULT WITH THE FINANCIAL INSTITUTION REQUESTING THIS FORM TO DETERMINE WHETHER THE FATCA CODE AND/OR EXEMPT PAYEE CODE SHOULD BE COMPLETED.

LINE 5

ENTER YOUR ADDRESS (NUMBER, STREET, AND APARTMENT OR SUITE NUMBER). THIS IS WHERE THE REQUESTER OF THIS FORM W-9 WILL MAIL YOUR INFORMATION RETURNS.

LINE 6

ENTER YOUR CITY, STATE, AND ZIP CODE.

PART I. TAXPAYER IDENTIFICATION NUMBER (TIN)

ENTER YOUR TIN IN THE APPROPRIATE BOX. IF YOU ARE A RESIDENT ALIEN AND YOU DO NOT HAVE AND ARE NOT ELIGIBLE TO GET AN SSN, YOUR TIN IS YOUR IRS INDIVIDUAL TAXPAYER IDENTIFICATION NUMBER (ITIN). ENTER IT IN THE SOCIAL SECURITY NUMBER BOX. IF YOU DO NOT HAVE AN ITIN, SEE *HOW TO GET A TIN* BELOW.

IF YOU ARE A SOLE PROPRIETOR AND YOU HAVE AN EIN, YOU MAY ENTER EITHER YOUR SSN OR EIN. HOWEVER, THE IRS PREFERS THAT YOU USE YOUR SSN.

IF YOU ARE A SINGLE-MEMBER LLC THAT IS DISREGARDED AS AN ENTITY SEPARATE FROM ITS OWNER (SEE *LIMITED LIABILITY COMPANY (LLC)* ON THIS PAGE), ENTER THE OWNER'S SSN (OR EIN, IF THE OWNER HAS ONE). DO NOT ENTER THE DISREGARDED ENTITY'S EIN. IF THE LLC IS CLASSIFIED AS A CORPORATION OR PARTNERSHIP, ENTER THE ENTITY'S EIN.

NOTE. SEE THE CHART ON PAGE 4 FOR FURTHER CLARIFICATION OF NAME AND TIN COMBINATIONS.

HOW TO GET A TIN. IF YOU DO NOT HAVE A TIN, APPLY FOR ONE IMMEDIATELY. TO APPLY FOR AN SSN, GET FORM SS-5, APPLICATION FOR A SOCIAL SECURITY CARD, FROM YOUR LOCAL SSA OFFICE OR GET THIS FORM ONLINE AT www.ssa.gov. YOU MAY ALSO GET THIS FORM BY CALLING 1-800-772-1213. USE FORM W-7, APPLICATION FOR IRS INDIVIDUAL TAXPAYER IDENTIFICATION NUMBER, TO APPLY FOR AN ITIN, OR FORM SS-4, APPLICATION FOR EMPLOYER IDENTIFICATION NUMBER, TO APPLY FOR AN EIN. YOU CAN APPLY FOR AN EIN ONLINE BY ACCESSING THE IRS WEBSITE AT www.irs.gov/businesses AND CLICKING ON EMPLOYER IDENTIFICATION NUMBER (EIN) UNDER STARTING A BUSINESS. YOU CAN GET FORMS W-7 AND SS-4 FROM THE IRS BY VISITING [IRS.GOV](http://irs.gov) OR BY CALLING 1-800-TAX-FORM (1-800-829-3676).

IF YOU ARE ASKED TO COMPLETE FORM W-9 BUT DO NOT HAVE A TIN, APPLY FOR A TIN AND WRITE "APPLIED FOR" IN THE SPACE FOR THE TIN, SIGN AND DATE THE FORM, AND GIVE IT TO THE REQUESTER. FOR INTEREST AND DIVIDEND PAYMENTS, AND CERTAIN PAYMENTS MADE WITH RESPECT TO READILY TRADABLE INSTRUMENTS, GENERALLY YOU WILL HAVE 60 DAYS TO GET A TIN AND GIVE IT TO THE REQUESTER BEFORE YOU ARE SUBJECT TO BACKUP WITHHOLDING ON PAYMENTS. THE 60-DAY RULE DOES NOT APPLY TO OTHER TYPES OF PAYMENTS. YOU WILL BE SUBJECT TO BACKUP WITHHOLDING ON ALL SUCH PAYMENTS UNTIL YOU PROVIDE YOUR TIN TO THE REQUESTER.

NOTE. ENTERING "APPLIED FOR" MEANS THAT YOU HAVE ALREADY APPLIED FOR A TIN OR THAT YOU INTEND TO APPLY FOR ONE SOON.

CAUTION: A DISREGARDED U.S. ENTITY THAT HAS A FOREIGN OWNER MUST USE THE APPROPRIATE FORM W-8.

PART II. CERTIFICATION

TO ESTABLISH TO THE WITHHOLDING AGENT THAT YOU ARE A U.S. PERSON, OR RESIDENT ALIEN, SIGN FORM W-9. YOU MAY BE REQUESTED TO SIGN BY THE WITHHOLDING AGENT EVEN IF ITEMS 1, 4, OR 5 BELOW INDICATE OTHERWISE.

FOR A JOINT ACCOUNT, ONLY THE PERSON WHOSE TIN IS SHOWN IN PART I SHOULD SIGN (WHEN REQUIRED). IN THE CASE OF A DISREGARDED ENTITY, THE PERSON IDENTIFIED ON LINE 1 MUST SIGN. EXEMPT PAYEES, SEE *EXEMPT PAYEE CODE* EARLIER.

SIGNATURE REQUIREMENTS. COMPLETE THE CERTIFICATION AS INDICATED IN ITEMS 1 THROUGH 5 BELOW.

1. INTEREST, DIVIDEND, AND BARTER EXCHANGE ACCOUNTS OPENED BEFORE 1984 AND BROKER ACCOUNTS CONSIDERED ACTIVE DURING 1983. YOU MUST GIVE YOUR CORRECT TIN, BUT YOU DO NOT HAVE TO SIGN THE CERTIFICATION.

2. INTEREST, DIVIDEND, BROKER, AND BARTER EXCHANGE ACCOUNTS OPENED AFTER 1983 AND BROKER ACCOUNTS CONSIDERED INACTIVE DURING 1983. YOU MUST SIGN THE CERTIFICATION OR BACKUP WITHHOLDING WILL APPLY. IF YOU ARE SUBJECT TO BACKUP WITHHOLDING AND YOU ARE MERELY PROVIDING YOUR CORRECT TIN TO THE REQUESTER, YOU MUST CROSS OUT ITEM 2 IN THE CERTIFICATION BEFORE SIGNING THE FORM.

3. REAL ESTATE TRANSACTIONS. YOU MUST SIGN THE CERTIFICATION. YOU MAY CROSS OUT ITEM 2 OF THE CERTIFICATION.

4. OTHER PAYMENTS. YOU MUST GIVE YOUR CORRECT TIN, BUT YOU DO NOT HAVE TO SIGN THE CERTIFICATION UNLESS YOU HAVE BEEN NOTIFIED THAT YOU HAVE PREVIOUSLY GIVEN AN INCORRECT TIN. "OTHER PAYMENTS" INCLUDE PAYMENTS MADE IN THE COURSE OF THE REQUESTER'S TRADE OR BUSINESS FOR RENTS, ROYALTIES, GOODS (OTHER THAN BILLS FOR MERCHANDISE), MEDICAL AND HEALTH CARE SERVICES (INCLUDING PAYMENTS TO CORPORATIONS), PAYMENTS TO A NONEMPLOYEE FOR SERVICES, PAYMENTS MADE IN SETTLEMENT OF PAYMENT CARD AND THIRD PARTY NETWORK TRANSACTIONS, PAYMENTS TO CERTAIN FISHING BOAT CREW MEMBERS AND FISHERMEN, AND GROSS PROCEEDS PAID TO ATTORNEYS (INCLUDING PAYMENTS TO CORPORATIONS).

5. MORTGAGE INTEREST PAID BY YOU, ACQUISITION OR ABANDONMENT OF SECURED PROPERTY, CANCELLATION OF DEBT, QUALIFIED TUITION PROGRAM PAYMENTS (UNDER SECTION 529), IRA, COVERDELL ESA, ARCHER MSA OR HSA CONTRIBUTIONS OR DISTRIBUTIONS, AND PENSION DISTRIBUTIONS. YOU MUST GIVE YOUR CORRECT TIN, BUT YOU DO NOT HAVE TO SIGN THE CERTIFICATION.

WHAT NAME AND NUMBER TO GIVE THE REQUESTER

FOR THIS TYPE OF ACCOUNT:	GIVE NAME AND SSN OF:
1. INDIVIDUAL	THE INDIVIDUAL
2. TWO OR MORE INDIVIDUALS (JOINT ACCOUNT)	THE ACTUAL OWNER OF THE ACCOUNT OR, IF COMBINED FUNDS, THE FIRST INDIVIDUAL ON THE ACCOUNT
3. CUSTODIAN ACCOUNT OF A MINOR (UNIFORM GIFT TO MINORS ACT)	THE MINOR ²
4. A. THE USUAL REVOCABLE SAVINGS TRUST (GRANTOR IS ALSO TRUSTEE) B. SO-CALLED TRUST ACCOUNT THAT IS NOT A LEGAL OR VALID TRUST UNDER STATE LAW	THE GRANTOR-TRUSTEE
5. SOLE PROPRIETORSHIP OR DISREGARDED ENTITY OWNED BY AN INDIVIDUAL	THE ACTUAL OWNER ¹
6. GRANTOR TRUST FILING UNDER FORM 1099-E	THE OWNER ³
7. GRANTOR TRUST FILING UNDER FORM 1099-E	THE GRANTOR*
FOR THIS TYPE OF ACCOUNT:	GIVE NAME AND EIN OF:
7. DISREGARDED ENTITY NOT OWNED BY AN INDIVIDUAL	THE OWNER
8. A VALID TRUST, ESTATE, OR PENSION TRUST	LEGAL ENTITY ⁴
9. CORPORATION OR LLC ELECTING CORPORATE STATUS ON FORM 8832 OR FORM 2553	THE CORPORATION
10. ASSOCIATION, CLUB, RELIGIOUS, CHARITABLE, EDUCATIONAL, OR OTHER TAX-EXEMPT ORGANIZATION	THE ORGANIZATION
11. PARTNERSHIP OR MULTI-MEMBER LLC	THE PARTNERSHIP
12. A BROKER OR REGISTERED NOMINEE	THE BROKER OR NOMINEE
13. ACCOUNT WITH THE DEPARTMENT OF AGRICULTURE IN THE NAME OF A PUBLIC ENTITY (SUCH AS A STATE OR LOCAL GOVERNMENT, SCHOOL DISTRICT, OR PRISON) THAT RECEIVES AGRICULTURAL PROGRAM PAYMENTS	THE PUBLIC ENTITY
14. GRANTOR TRUST FILING UNDER THE FORM 1041 FILING METHOD OR THE OPTIONAL FORM 1099 FILING	THE TRUST

³ YOU MUST SHOW YOUR INDIVIDUAL NAME AND YOU MAY ALSO ENTER YOUR BUSINESS OR DBA NAME ON THE "BUSINESS NAME/DISREGARDED ENTITY" NAME LINE. YOU MAY USE EITHER YOUR SSN OR EIN (IF YOU HAVE ONE), BUT THE IRS ENCOURAGES YOU TO USE YOUR SSN.

⁴ LIST FIRST AND CIRCLE THE NAME OF THE TRUST, ESTATE, OR PENSION TRUST. (DO NOT FURNISH THE TIN OF THE PERSONAL REPRESENTATIVE OR TRUSTEE UNLESS THE LEGAL ENTITY ITSELF IS NOT DESIGNATED IN THE ACCOUNT TITLE.) ALSO SEE *SPECIAL RULES FOR PARTNERSHIPS* ON PAGE 2.

*NOTE. GRANTOR ALSO MUST PROVIDE A FORM W-9 TO TRUSTEE OF TRUST.

NOTE. IF NO NAME IS CIRCLED WHEN MORE THAN ONE NAME IS LISTED, THE NUMBER WILL BE CONSIDERED TO BE THAT OF THE FIRST NAME LISTED.

SECURE YOUR TAX RECORDS FROM IDENTITY THEFT

IDENTITY THEFT OCCURS WHEN SOMEONE USES YOUR PERSONAL INFORMATION SUCH AS YOUR NAME, SSN, OR OTHER IDENTIFYING INFORMATION, WITHOUT YOUR PERMISSION, TO COMMIT FRAUD OR OTHER CRIMES. AN IDENTITY THIEF MAY USE YOUR SSN TO GET A JOB OR MAY FILE A TAX RETURN USING YOUR SSN TO RECEIVE A REFUND.

TO REDUCE YOUR RISK:

- PROTECT YOUR SSN,
- ENSURE YOUR EMPLOYER IS PROTECTING YOUR SSN, AND
- BE CAREFUL WHEN CHOOSING A TAX PREPARER.

IF YOUR TAX RECORDS ARE AFFECTED BY IDENTITY THEFT AND YOU RECEIVE A NOTICE FROM THE IRS, RESPOND RIGHT AWAY TO THE NAME AND PHONE NUMBER PRINTED ON THE IRS NOTICE OR LETTER.

IF YOUR TAX RECORDS ARE NOT CURRENTLY AFFECTED BY IDENTITY THEFT BUT YOU THINK YOU ARE AT RISK DUE TO A LOST OR STOLEN PURSE OR WALLET, QUESTIONABLE CREDIT CARD ACTIVITY OR CREDIT REPORT, CONTACT THE IRS IDENTITY THEFT HOTLINE AT 1-800-908-4490 OR SUBMIT FORM 14039.

FOR MORE INFORMATION, SEE PUBLICATION 4535, IDENTITY THEFT PREVENTION AND VICTIM ASSISTANCE.

VICTIMS OF IDENTITY THEFT WHO ARE EXPERIENCING ECONOMIC HARM OR A SYSTEM PROBLEM, OR ARE SEEKING HELP IN RESOLVING TAX PROBLEMS THAT HAVE NOT BEEN RESOLVED THROUGH NORMAL CHANNELS, MAY BE ELIGIBLE FOR TAXPAYER ADVOCATE SERVICE (TAS) ASSISTANCE. YOU CAN REACH TAS BY CALLING THE TAS TOLL-FREE CASE INTAKE LINE AT 1-877-777-4778 OR TTY/TDD 1-800-829-4059.

PROTECT YOURSELF FROM SUSPICIOUS EMAILS OR PHISHING SCHEMES. PHISHING IS THE CREATION AND USE OF EMAIL AND WEBSITES DESIGNED TO MIMIC LEGITIMATE BUSINESS EMAILS AND WEBSITES. THE MOST COMMON ACT IS SENDING AN EMAIL TO A USER FALSELY CLAIMING TO BE AN ESTABLISHED LEGITIMATE ENTERPRISE IN AN ATTEMPT TO SCAM THE USER INTO SURRENDERING PRIVATE INFORMATION THAT WILL BE USED FOR IDENTITY THEFT.

THE IRS DOES NOT INITIATE CONTACTS WITH TAXPAYERS VIA EMAILS. ALSO, THE IRS DOES NOT REQUEST PERSONAL DETAILED INFORMATION THROUGH EMAIL OR ASK TAXPAYERS FOR THE PIN NUMBERS, PASSWORDS, OR SIMILAR SECRET ACCESS INFORMATION FOR THEIR CREDIT CARD, BANK, OR OTHER FINANCIAL ACCOUNTS.

IF YOU RECEIVE AN UNSOLICITED EMAIL CLAIMING TO BE FROM THE IRS, FORWARD THIS MESSAGE TO PHISHING@IRS.GOV. YOU MAY ALSO REPORT MISUSE OF THE IRS NAME, LOGO, OR OTHER IRS PROPERTY TO THE TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION (TIGTA) AT 1-800-366-4484. YOU CAN FORWARD SUSPICIOUS EMAILS TO THE FEDERAL TRADE COMMISSION AT: SPAM@UCE.GOV OR CONTACT THEM AT WWW.FTC.GOV/IDTHEFT OR 1-877-IDTHEFT (1-877-438-4338).

VISIT IRS.GOV TO LEARN MORE ABOUT IDENTITY THEFT AND HOW TO REDUCE YOUR RISK.

PRIVACY ACT NOTICE

SECTION 6109 OF THE INTERNAL REVENUE CODE REQUIRES YOU TO PROVIDE YOUR CORRECT TIN TO PERSONS (INCLUDING FEDERAL AGENCIES) WHO ARE REQUIRED TO FILE INFORMATION RETURNS WITH THE IRS TO REPORT INTEREST, DIVIDENDS, OR CERTAIN OTHER INCOME PAID TO YOU; MORTGAGE INTEREST YOU PAID; THE ACQUISITION OR ABANDONMENT OF SECURED PROPERTY; THE CANCELLATION OF DEBT; OR CONTRIBUTIONS YOU MADE TO AN IRA, ARCHER MSA, OR HSA. THE PERSON COLLECTING THIS FORM USES THE INFORMATION ON THE FORM TO FILE INFORMATION RETURNS WITH THE IRS, REPORTING THE ABOVE INFORMATION. ROUTINE USES OF THIS INFORMATION INCLUDE GIVING IT TO THE DEPARTMENT OF JUSTICE FOR CIVIL AND CRIMINAL LITIGATION AND TO CITIES, STATES, THE DISTRICT OF COLUMBIA, AND U.S. COMMONWEALTHS AND POSSESSIONS FOR USE IN ADMINISTERING THEIR LAWS. THE INFORMATION ALSO MAY BE DISCLOSED TO OTHER COUNTRIES UNDER A TREATY, TO FEDERAL AND STATE AGENCIES TO ENFORCE CIVIL AND CRIMINAL LAWS, OR TO FEDERAL LAW ENFORCEMENT AND INTELLIGENCE AGENCIES TO COMBAT TERRORISM. YOU MUST PROVIDE YOUR TIN WHETHER OR NOT YOU ARE REQUIRED TO FILE A TAX RETURN. UNDER SECTION 3406, PAYERS MUST GENERALLY WITHHOLD A PERCENTAGE OF TAXABLE INTEREST, DIVIDEND, AND CERTAIN OTHER PAYMENTS TO A PAYEE WHO DOES NOT GIVE A TIN TO THE PAYER. CERTAIN PENALTIES MAY ALSO APPLY FOR PROVIDING FALSE OR FRAUDULENT INFORMATION.

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