



WALLACE COMMUNITY COLLEGE - DOTHAN

Bid #: 1601
Ornamental Landscaping Services

Issue Date: Wednesday, July 26, 2023

Due Date: Thursday, August 17, 2023 at 2:00 PM CST

Mail or Submit to:

Wallace Community College – Dothan
Business Affairs Office
1141 Wallace Drive
Dothan, AL 36303

Direct all bid inquiries to:

Joley Anderson
Purchasing Manager
Phone: 334-556-2288
Email: janderson@wallace.edu



BID INSTRUCTIONS

ADMINISTERED BY:

Linda C. Young, President

Marc Nicholas, Dean of Business Affairs

1. The price(s) submitted should include any associated costs such as any labor, equipment, transport/delivery charges, training materials, etc.
2. No price shall include state tax or federal excise tax. Exemption letter furnished upon request.
3. All forms must be completed in ink and signed/initialed/notarized/witnessed where required. Pencil will not be accepted.
4. Must be submitted in a sealed envelope using the forms provided and clearly indicate the bid number, bid name, and opening date on the outside of the return envelope.
5. If a requested item or service cannot be furnished as specified, a substitute may be made by giving full description of the item or service being bid.
6. Correction of errors in evaluation factors will not be allowed after bid opening. However, the College reserves the right to waive or allow correction of technical errors in accordance with Alabama Code, Section 41-4-132.
7. The Beason-Hammon Alabama Taxpayer and Citizen Protection Act (Act 2011-535) requires that, as a condition for the award of a contract by a government agency to a business entity or employer with one or more employees working in Alabama, **the business entity or employer must provide documentation of enrollment in the E-Verify program**. During the performance of the contract, the business entity or employer shall participate in the E-Verify program and shall verify every employee that is required to be verified according to the applicable federal rules and regulations. If you do not believe these requirements are applicable to your entity, include an explanation justifying such exemption. An entity can obtain the E-Verify Memorandum of Understanding upon completion in the E-Verify enrollment process located at the Federal website www.e-verify.gov. The Alabama Department of Homeland Security <http://immigration.alabama.gov> has also established an E-Verify employer agent account for any business entity or employer with 25 or fewer employees that will provide a participating business entity or employer with the required documentation of enrollment in the E-Verify program. An Employee Identification Number (EIN) also known as a Federal Tax Identification Number, is required to enroll in E-Verify or to establish an E-Verify employer agent account. **The contractor's E-Verify Memorandum of Understanding must be supplied before contract award.**
8. Bids *exceeding* \$10,000.00 must include a Bid Bond for 5% of total bid, provided that bonding is available for included services, equipment, or materials. The Bid Bond must be furnished **prior** to contract award. **A Cashier's Check made payable to Wallace Community College – Dothan for 5% of the total bid amount may be substituted in lieu of a bid bond.** For vendors who are not awarded the contract, the cashier's check will be returned with the rejection letter. For the vendor(s) who are awarded the contract, the cashier's check will be returned upon contract completion.



BID AGREEMENT

ADMINISTERED BY:

Linda C. Young, President

Marc Nicholas, Dean of Business Affairs

A. OBJECTIVE

Wallace Community College – Dothan (WCCD) is seeking bids from qualified and experienced landscaping firms to provide ornamental landscaping services at our Dothan Campus according to the bid specifications herein. This is not a contract for grass cutting or commercial grounds maintenance services. The intent of this Contract is to provide year-round professional level ornamental landscaping services that maintain and improve the current appearance of the College's grounds, buildings and facilities. As a professional landscaping company, the Contractor is expected to perform the specified services without detailed instruction from the College.

The performance of contract activities cannot negatively impact the instructional or administrative processes conducted by the College, including noise generation, equipment movement, planting with powered equipment, pesticide application, etc. Fridays have the least student population and instructional effort during the work week. The grounds are also available on most weekends; however, special events are scheduled occasionally on weekends such as graduations, conferences, etc.

A site visit prior to bidding is strongly recommended to allow bidders to verify actual conditions before assembling and submitting their bid. Any sketches, calculations, etc. furnished as part of the specifications are informational only and conditions should be verified before bidding.

B. GENERAL VENDOR REQUIREMENTS

The successful Contractor must:

- 1) Have sufficient capability and capacity to provide the full scope of services requested.
- 2) Provide all materials, labor, and equipment necessary to perform this contract, unless specified otherwise.
- 3) Provide workmen's compensation coverage if you regularly employ (5) or more full-time or part-time employees as required by the State of Alabama.
- 4) Provide Commercial General Liability Insurance and Automobile Liability Insurance coverage as currently required by the State of Alabama with at least the coverage limits detailed below:

Commercial General Liability Insurance

General Aggregate: \$2,000,000

Products-Completed Ops Aggregate: \$2,000,000

Personal & Advertising Injury: \$1,000,000

Each Occurrence: \$2,000,000

- 5) Provide adequate employee supervision and management, including a project/contract manager to ensure compliance with proper work procedures, appearance, performance, and health and safety requirements. The contract manager must be reachable by phone during all normal College operating hours.
- 6) Contractor employees should wear either a company ID badge or easily identifiable uniforms.
- 7) Provide copies of applicable licenses indicating that the bidding company is appropriately licensed to perform the work indicated in the State of Alabama.

- 8) Provide any other administrative documentation required such as disclosure statements, tax identification request form, etc. required for the successful completion of services and payment processing.
- 9) Attend meetings with College personnel, if scheduled, which may include a pre-bid meeting, pre-contract meeting and job progress meetings. The date, time and location of meetings will be provided as scheduled.
- 10) Provide a list of subcontractors, if any, to be used during the Contract for the College's review and approval.
- 11) Provide material submittals and/or samples to the College for approval prior to purchase or installation. This includes MSDS documentation and approval documents for all chemicals used.

C. APPLICABLE CODES AND PERMITS

All work must be in accordance with applicable commercial regulatory standards including those issued by the Alabama Department of Environmental Management, the Alabama Department of Natural Resources, the Environmental Protection Agency and the US Department of Agriculture. The successful bidder is responsible for obtaining all necessary permits and approvals from regulatory bodies having jurisdiction over the work and conforming to applicable permitting, inspection and testing procedures. The contractor must also comply with other applicable regulations such as those issued by the Alabama Department of Labor, OSHA, etc.

D. BID SPECIFICATIONS / SCOPE OF WORK

1) General:

The work includes maintaining the existing planting areas on the Dothan Campus as outlined below. Plant counts and descriptions provided are approximate and are provided as information only. Quantities should be verified in-person by the bidder prior to bidding.

- a. Entrance (Napier Field) – 3 rose beds and 19 crepe myrtles. Replenish pine straw twice per year. Weed and prune as necessary.
 - b. Entrance (Wallace Drive entrance & sign) – Roses/shrubs at the small circle. Flowers/roses/shrubs at the sign. Replenish pine straw twice per year. Weed and prune as necessary.
 - c. Cherry Hall (Governor Drive) – Flowers/shrubs/hedges are located on 3 sides of the building. Replenish pine straw twice per year. Weed and prune as necessary. Trim hedges.
 - d. Rane Hall (Governor Drive) – Shrubs/hedges/trees are located on all sides of the building. Replenish pine straw twice per year. Weed and prune as necessary. Trim hedges.
 - e. Gary Hall (Governor Drive) – Flowers/shrubs/hedges/trees are located on all sides of the building. Replenish pine straw twice per year. Weed and prune as necessary. Trim hedges.
 - f. Cunningham Hall (Governor Drive) – On the courtyard entrance of the building, there are plant beds/shrubs/hedges. On the patio entrance side of the building, there are flower beds and planters. Replenish pine straw twice per year. Weed and prune as necessary. Trim hedges.
 - g. Computer Technology Center (CTC) (Governor Drive) – On the courtyard entrance of the building, there are plant beds/shrubs. On the Governor Drive side of the building, there are hedges/shrubs. Replenish pine straw twice per year. Weed and prune as necessary. Trim hedges.
 - h. Wallace Hall (Wallace Drive entrance circle) – Flowers/shrubs/hedges are located on all sides of the building. Replenish pine straw twice per year. Weed and prune as necessary. Trim hedges.
 - i. Phillip J. Hamm Library (Bencze Drive) – Flower beds/hedges are located on 3 sides of the building. Replenish pine straw twice per year. Weed and prune as necessary. Trim hedges.
 - j. Courtyard – Groundcover. Replenish pine straw twice per year. Weed and prune as necessary.
 - k. Center for Academic Success (CAS) – Shrubs/hedges on 3 sides of the building. Replenish pine straw twice per year. Weed and prune as necessary. Trim hedges.
 - l. Heersink Family Health Science Building – This building landscaping is currently secured through Foundation funds. This building is not part of this contract.
- 2) Pine straw replenishment: The contractor shall replenish pine straw on the ornamental planting beds with premium long leaf pine straw. Pine straw shall be baled, clean cut and free of trash or other damaging material. Beds are to be replenished twice annually under the basic terms of the contract during late July and December. Contractor shall install a minimum of 475 standard bales with each standard replenishment. Any additional replenishment for special occasions or weather damage correction will be scheduled as

necessary and will consist of all the areas specified in Section D.1 above. Additional replenishments will depend on events at the College but will normally consist of one additional replenishment per year.

- 3) Service levels: The College recognizes 2 distinct service level periods in the contract requirements. The “Winter Period” is considered to be from October 1st to March 1st annually when most ornamental plants, trees and shrubs are in a dormant condition. The “Growing Period” is considered to be from March 2nd to September 30th annually and is the period of highest activity in the contract. While it is the contractor’s sole responsibility to plan and schedule landscaping activities to maintain and improve the grounds, the College experience is that once per week services during the growing period and once every 2 weeks services during the winter period are minimum.
- 4) Additional/replacement plants, trees and shrubs: The contractor will recommend additional/replacement plants, trees and/or shrubs to the College. Upon agreement of type, location, and number of plants to be added, the College will issue a purchase order to obtain the plants at its expense. The contractor will plant, fertilize, water and establish the new plants as part of the basic contract services. New/replacement plant acquisitions have averaged approximately \$2,000 annually.
- 5) Watering: College personnel will generally operate and maintain the sprinkler and irrigation systems used to maintain ornamental landscaping and planting beds. The contractor is expected to offer professional advice to College personnel as to the scheduling and duration of watering intervals. The contractor is also responsible for watering new plantings as described in the paragraph above. The contractor is also expected to provide installation of new irrigation systems and repairs to existing irrigation systems as necessary and requested by the College. The College’s Director of Maintenance will inspect and approve all new irrigation system installations prior to ground closure.
- 6) Maintenance of planted areas: The contractor is expected to trim, weed, prune and clean planted areas in such a manner as to maintain and improve the appearance and quality of ornamental landscaping. This includes removing any trash, debris, tree limbs or dead plants found in the beds.

E. SPECIFICATION VARIATION

Please list below any variations from the stated specifications:

F. EVALUATION FACTORS

- 1) Pricing: The College will offer the successful bidder an initial contract for a 37-month period beginning September 1, 2023 and ending September 30, 2026. The successful bidder may be offered 2 additional contract option periods totaling 12 months each and running from October 1st through September 30th each option year.

- a. Total Fixed Price for the Base Period and 2 Option Periods:

**** All bidders should submit a total fixed price for all work detailed in Section D above. ****

Base period – September 1, 2023 to September 30, 2026 \$ _____

Winter Period (10/1 – 3/1); Growing Period (3/2 – 9/30)

Option period (1) – October 1, 2026 to September 30, 2027 \$ _____

Winter Period (10/1/2026 – 3/1/2027); Growing Period (3/2/2027 – 9/30/2027)

Option period (2) – October 1, 2027 to September 30, 2028 \$ _____

Winter Period (10/1/2027 – 3/1/2028); Growing Period (3/2/2028 – 9/30/2028)

b. Additional Services Pricing:

- i. Additional **pine straw spreading** for special events as described in Section D.2. **Bid price listed here should be per event/replenishment.**

Base period – September 1, 2023 to September 30, 2026 \$ _____ per event

Option period (1) – October 1, 2026 to September 30, 2027 \$ _____ per event

Option period (2) – October 1, 2027 to September 30, 2028 \$ _____ per event

- ii. Additional **planting beds** requested with new construction, renovations, or additional sites per agreed square foot of bed area. **Bid price listed here should be per square foot.**

Base period – September 1, 2023 to September 30, 2026 \$ _____ per sq ft

Option period (1) – October 1, 2026 to September 30, 2027 \$ _____ per sq ft

Option period (2) – October 1, 2027 to September 30, 2028 \$ _____ per sq ft

- iii. Additional **irrigation system installations** may be requested with construction, renovations, or additional sites per agreed foot. **Bid price listed here should be per foot of installed irrigation system.**

Base period – September 1, 2023 to September 30, 2026 \$ _____ per ft

Option period (1) – October 1, 2026 to September 30, 2027 \$ _____ per ft

Option period (2) – October 1, 2027 to September 30, 2028 \$ _____ per ft

- 2) **Experience and references:** All bidders should submit at least (3) references covering the last 3 continuous years of providing educational, local or state governmental ornamental landscaping and/or grounds maintenance services in the Southeast Alabama area. References should include dates of performance, scope of services provided, total cost of project, contact person, contact phone number and address.

Failure to respond to the Evaluation Factors above may result in a bid package being declared nonresponsive.

G. EVALUATION SCALE

- 1) The bid/proposal providing the best overall service and cost to the College will be awarded the contract using the following evaluation factors:
- Total cost of specified services for base contract period and option period. Additional services price will only be used as a “tie breaker” in the case of equal bids.
 - Contractor’s experience in providing the services specified in A.1. above, including verification of experience with references.
- 2) Bids should be evaluated both quantitatively and qualitatively as follows:
- Total cost for base contract period and option years combined 60%
 - Evaluation of the contractor’s experience and references 40%

Proposals will be rank ordered from least cost/most beneficial to the College to the highest cost/least beneficial to the College in each attribute. Review for item (a) will be numerical and based on proposed prices. Review for item (b) will be subjective and based on information provided by the bidder and will consider the adequacy of the information presented, the quality of experience offered, and the responsiveness of the bidder.

H. BID SCHEDULE

The table below shows the intended schedule for this bid, which the College will make every effort to adhere to.

Event	Responsibility	Day, Date and Time
Issue Bid/RFP	The College	Wednesday, July 26, 2023
Submit Written Questions	Vendor	Thursday, August 3, 2023 by 12:00 PM CST
Response to Written Questions	The College	Monday, August 7, 2023
Submit Bid/Proposal	Vendor	Thursday, August 17, 2023 at 2:00 PM CST
Contract Award	The College	TBD
Contract Effective Date	The College	September 1, 2023

I. BID QUESTIONS

Upon review of the bid documents, Vendors may have questions to clarify or interpret the bid in order to submit the best bid possible. Vendors should submit any such questions by the above due date. Written questions should be emailed to janderson@wallace.edu by the date/time specified above. Vendors should enter "Bid #1601: Questions" as the subject for the email. Questions should include reference to the applicable bid section.

Questions received prior to the submission date, the College's response(s), and any additional terms deemed necessary by the College will be posted in the form of an addendum to the College's Bid Solicitation webpage <https://www.wallace.edu/about/bid-solicitation/> and shall become an Addendum to this bid. No information, instruction or advice provided orally or informally by any College personnel, whether made in response to a question or otherwise in connection with the bid, should be considered authoritative or binding. Vendors should rely only on written material contained in an Addendum to this bid.

J. BID SUBMITTAL

Vendors shall bear the risk for late submission due to unintended or unanticipated delay, or technical issue. It is the Vendor's sole responsibility to ensure its proposal has been received by the College by the specified date and time of opening. Any bid received or attempted to be submitted after the deadline will be rejected.

All bids should be submitted in a *sealed* envelope with the bid number, bid name, and opening date clearly marked on the outside of the envelope. Bids can be submitted by mail or in person at Wallace Community College – Dothan, Business Office, 1141 Wallace Drive, Dothan, AL 36303.

Critical updates may be included in Addenda to this bid. It is important that all participating Vendors periodically check the College's Bid Solicitation webpage <https://www.wallace.edu/about/bid-solicitation/> for any Addenda that may be issued prior to the proposal due date. All Vendors shall be deemed to have read and understood all information in this bid and all Addenda thereto. Bid submissions shall be in accordance with the terms and conditions herein and any addenda issued hereafter.

K. BID SUBMITTAL CONTENTS

Below are the requirements necessary for a complete packet. These requirements include any authorized signatures where requested. Vendor submissions should include the following items and be arranged in this order.

- 1) Bid Agreement: The Bid Agreement must include all pages (pp. 1-9) of this bid document with completion of Specification Variation in Section E, if any, Evaluation Factors in Section F, and Acknowledgement/Certification in Section P that requires authorized signature and notary.
- 2) Subcontractor List: Provide a list of current subcontractors, if any, to be used during the Contract for the College's review and approval.
- 3) Licenses: Applicable licenses as specified in Section B.7 and Section C.
- 4) Vendor Reference Form (Enclosure A): At least three (3) references from current or previous clients with similar size and complexity to the College.

- 5) Vendor Contact Form (Enclosure B): Include company name, physical address, mailing address, company phone number, the authorized representative's name, title, direct phone number and email address.
- 6) Disclosure Statement (Enclosure C): Completed, signed, and notarized
- 7) Beason-Hammon (Enclosure D): Completed, signed, and witnessed
- 8) W9 Tax Form (Enclosure E): Completed and signed
- 9) Certificate of Liability Insurance: Liability insurance should encompass all types and limits detailed in Section B.4 and Wallace Community College – Dothan should be listed as Additional Insured.

L. CONTRACT ADMINISTRATION/TERM

The Contract shall have an initial term of 37 months, beginning on September 1, 2023 and ending on September 30, 2026. At the end of the Contract's initial term, the College shall have the option, in its sole discretion, to renew the Contract on the same terms and conditions for three (2) additional one-year option periods. Each option year will be exercised independently. The College will inform the contractor of their intent regarding option periods by August 1st of each year. The contractor agrees to respond by August 15th of each year accepting or declining the option period. If either party declines to exercise the option period, services shall continue at the stated price until September 30th of the respective year.

M. FINANCIAL TERMS

Payment to the Vendor will be made after the completion of each service and after submission of an invoice by the Vendor. During the base period year, the monthly invoiced amount should be the base period amount divided by 37 months. If the option periods are accepted by both parties, the monthly invoiced amount during the option periods should be that year's option period amount divided by 12 months. The Vendor shall provide any administrative documentation required such as disclosure statements, tax identification forms, etc. necessary for the successful processing of payment.

N. TERMINATION

The College reserves the right to terminate the Contract for non-performance should the Vendor not meet the criteria of the Contract. If the Vendor does not meet the Contract requirements, the College will issue a cure notice specifying the deficiencies and allowing a time for correction (normally 10 days). If the deficiencies are not corrected in the time frame specified, the College may terminate the Contract. Either party reserves the right to terminate this contract with a 90-day written notice. If either party chooses to terminate this contract, the agreed upon services should continue at the terms specified herein throughout the termination period.

O. RIGHT TO AWARD

The College reserves the right to award this contract or any portion of this contract to a successful bidder, to negotiate with any or all bidders, to reject, accept and/or reconcile technical errors and to make any other decision which is considered in the best interest of the College in accordance with the provisions of The Code of Alabama 1975, Section 41-4-132. This contract will not be awarded solely on the basis of lowest price offered, but on the best overall value, quality and timeliness for the College.

P. ACKNOWLEDGMENT/CERTIFICATION

By executing this bid, the undersigned certifies to all of the following and acknowledges the contract may be declared void if it is discovered these certifications are false:

- 1) In compliance with Alabama Code 41-16-5, the contractor hereby certifies that it is not currently engaged in, and will not engage in, the boycott of a person of an entity based in, or doing business with, a jurisdiction with which this State can enjoy open trade.
- 2) As required by Alabama Code 41-4-142, the undersigned certifies to the best of their knowledge and belief, that it and its principals are not presently debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded from covered transactions by any Federal or State department or agency.

- 3) As required by Alabama Code 41-4-142, the undersigned certifies that it, its contractors, or affiliates are appropriately registered to collect and remit sales and use tax, or simplified sellers use tax and lease tax.
- 4) As required by the Beason-Hammon Alabama Taxpayer and Citizen Protection Act (Act 2011-535), the undersigned vendor certifies that it, and each of its sub-contractors for any contract awarded as a result of this bid/proposal, complies with the requirements of Act 2011-535, including the requirement for each employer in Alabama to verify the work authorization of its employees through the federal E-Verify system.
- 5) I affirm I have not been in any agreement or collusion among bidders or prospective bidders in restraint of freedom of competition by agreement to bid, at a fixed price, or to refrain from bidding or otherwise.
- 6) The Contractor hereby agrees to hold Wallace Community College – Dothan (WCCD) harmless to liability of property damage or injury as a result of this contract, except when sole negligence belongs to the College. The Contractor agrees to secure and maintain liability insurance as detailed on Page 3, Section B.3-4 in order to cover the insurable obligations of this Contract.

Firm: _____ Signature: _____

Date: _____ Print Name: _____

Terms: _____ Title: _____

Address: _____

Phone: _____

Email: _____

Sworn to and subscribed before me this _____ day of _____ 20_____ _____ Notary Public My Commission Expires: ____/____/_____
--

Wallace Campus

HWY 134
← to Midland City

to Headland →

NORTH

Not To Scale

- | | |
|---|---|
| 77 Adult Education, Salon and Spa Management | 55 Grimsley Hall (GH) |
| 177 Air Conditioning and Refrigeration (ACR) | ADA Services, Admissions and Records, Business Office, |
| 230 Applied Engineering Technology (INT) | Campus Dean, Counseling, Financial Aid, Instructional |
| 14 Automotive Technology (ASE) | Affairs, Physical Plant, Testing Services, TRiO Student |
| 206 Automotive Technology Annex | Support Services |
| 60 Cabinetmaking | 113 Hamm Library (LRC) |
| 100 Campus Police Station | 671 Heersink Family Health Science Building |
| 110 Center for Academic Success (CAS) | Associate Degree Nursing (ADN), Emergency Medical |
| Mathematics Lab, The Writing Center | Services (EMS), Medical Assisting Technology (MAT), |
| 400 Cherry Hall (CY) | Physical Therapist Assistant (PTA), Practical Nursing (PN), |
| Bence Theatre, Art, Music, Speech | Radiologic Technology (RAD), Respiratory Therapist (RPT), |
| 502 Community Enrichment Center, Wallace Foundation | Surgical Technology (SUR) |
| 73 Computer Technology Center (CTC) | 515 Lineworker Program |
| Computer Information Science (CIS), Information | 610 Maintenance |
| Technology Services (ITS), Mathematics | 537 Printing and Duplication |
| 125 Cosmetology (COS) | 371 Rane Hall (RH) |
| 36 Criminal Justice (CRJ) | Business, Humanities, Wheelless Auditorium |
| 81 Cunningham Hall (CH) | 101 Science Building (S) |
| Bookstore, Public Relations & Marketing, | 473 Sheet Metal |
| Student Center, Student Life | 588 Shipping and Receiving |
| 177 Electrical Technology (ELT) | 503 Storage |
| 554 Esthetics | 188 Transportation |
| 191 Field House | 25 Wallace Hall (WH) |
| 401 Gary Hall | Child Development, English, Institutional Effectiveness, |
| Engineering Graphics, Workforce Development | Human Resources, Office of the President, Office of |
| | the Vice President |
| | 125 Welding Technology (WDT) |





VENDOR REFERENCE FORM

Vendor Name: _____

Bid #: _____

Instructions: Vendor shall use this template to submit three (3) references of similar scope and size.

Company Name of Client:	
Reference Contact Person:	
Contact Person Phone Number:	
Contact Person Email:	
Company Address:	
Service Start Date:	
Service End Date:	
Explanation of contract, services agreement, or type of products and quantity provided to the client:	

Company Name of Client:	
Reference Contact Person:	
Contact Person Phone Number:	
Contact Person Email:	
Company Address:	
Service Start Date:	
Service End Date:	
Explanation of contract, services agreement, or type of products and quantity provided to the client:	

Company Name of Client:	
Reference Contact Person:	
Contact Person Phone Number:	
Contact Person Email:	
Company Address:	
Service Start Date:	
Service End Date:	
Explanation of contract, services agreement, or type of products and quantity provided to the client:	

ENCLOSURE B: VENDOR CONTACT FORM



VENDOR CONTACT FORM

COMPANY INFORMATION

Company Name: _____

Physical Address: _____

Mailing Address: _____

Company Phone Number: _____

AUTHORIZED REPRESENTATIVE'S INFORMATION

Authorized Representative's Name: _____

Title: _____

Direct Phone Number: _____

Direct Email Address: _____

ENCLOSURE C: DISCLOSURE STATEMENT



State of Alabama Disclosure Statement

(Required by Act 2001-955)

ENTITY COMPLETING FORM

ADDRESS

CITY, STATE, ZIP

TELEPHONE NUMBER

STATE AGENCY/DEPARTMENT THAT WILL RECEIVE GOODS, SERVICES, OR IS RESPONSIBLE FOR GRANT AWARD

ADDRESS

CITY, STATE, ZIP

TELEPHONE NUMBER

This form is provided with:

☐

Contract

☐

Proposal

☐

Request for Proposal

☐

Invitation to Bid

☐

Grant Proposal

Have you or any of your partners, divisions, or any related business units previously performed work or provided goods to any State Agency/Department in the current or last fiscal year?

☐

Yes

☐

No

If yes, identify below the State Agency/Department that received the goods or services, the type(s) of goods or services previously provided, and the amount received for the provision of such goods or services.

STATE AGENCY/DEPARTMENT

TYPE OF GOODS/SERVICES

AMOUNT RECEIVED

Have you or any of your partners, divisions, or any related business units previously applied and received any grants from any State Agency/Department in the current or last fiscal year?

☐

Yes

☐

No

If yes, identify the State Agency/Department that awarded the grant, the date such grant was awarded, and the amount of the grant.

STATE AGENCY/DEPARTMENT

DATE GRANT AWARDED

AMOUNT OF GRANT

1. List below the name(s) and address(es) of all public officials/public employees with whom you, members of your immediate family, or any of your employees have a family relationship and who may directly personally benefit financially from the proposed transaction. Identify the State Department/Agency for which the public officials/public employees work. (Attach additional sheets if necessary.)

NAME OF PUBLIC OFFICIAL/EMPLOYEE

ADDRESS

STATE DEPARTMENT/AGENCY

OVER

2. List below the name(s) and address(es) of all family members of public officials/public employees with whom you, members of your immediate family, or any of your employees have a family relationship and who may directly personally benefit financially from the proposed transaction. Identify the public officials/public employees and State Department/Agency for which the public officials/public employees work. (Attach additional sheets if necessary.)

NAME OF FAMILY MEMBER	ADDRESS	NAME OF PUBLIC OFFICIAL/ PUBLIC EMPLOYEE	STATE DEPARTMENT/ AGENCY WHERE EMPLOYED
--------------------------	---------	---	--

If you identified individuals in items one and/or two above, describe in detail below the direct financial benefit to be gained by the public officials, public employees, and/or family members as the result of the contract, proposal, request for proposal, invitation to bid, or grant proposal. (Attach additional sheets if necessary.)

Describe in detail below any indirect financial benefits to be gained by any public official, public employee, and/or family members of the public official or public employee as the result of the contract, proposal, request for proposal, invitation to bid, or grant proposal. (Attach additional sheets if necessary.)

List below the name(s) and address(es) of all paid consultants and/or lobbyists utilized to obtain the contract, proposal, request for proposal, invitation to bid, or grant proposal.

NAME OF PAID CONSULTANT/LOBBYIST	ADDRESS
----------------------------------	---------

By signing below, I certify under oath and penalty of perjury that all statements on or attached to this form are true and correct to the best of my knowledge. I further understand that a civil penalty of ten percent (10%) of the amount of the transaction, not to exceed \$10,000.00, is applied for knowingly providing incorrect or misleading information.

Signature	Date
-----------	------

Notary's Signature	Date	Date Notary Expires
--------------------	------	---------------------

Act 2001-995 requires the disclosure statement to be completed and filed with all proposals, bids, contracts, or grant proposals to the State of Alabama in excess of \$5,000.

ENCLOSURE D: BEASON-HAMMON

State of _____

County of _____

CERTIFICATE OF COMPLIANCE WITH THE BEASON-HAMMON ALABAMA TAXPAYER AND CITIZEN PROTECTION ACT (ACT 2011-535, as amended by Act 2012-491)

RE Contract/Grant/Incentive (describe by number or subject): _____ **by and between** _____ **(Contractor/Grantee)**
and _____ **(State Agency or Department or other Public Entity)**

The undersigned hereby certifies to the State of Alabama as follows:

1. The undersigned holds the position of _____ with the Contractor/Grantee named above, is authorized to provide the representations that are set out in this Certificate as the official and binding act of that entity, and has knowledge of the provisions of THE BEASON-HAMMON ALABAMA TAXPAYER AND CITIZEN PROTECTION ACT (ACT 2011-535 of the Alabama Legislature, as amended by Act 2012-491) which is described herein as "the Act".
2. Applying the following definitions from the Section 3 of the Act, the Contractor/Grantee business structure is as indicated by my initials.

BUSINESS ENTITY. Any person or group of persons employing one or more persons performing or engaging in any activity, enterprise, profession, or occupation for gain, benefit, advantage, or livelihood, whether for profit or not for profit. "Business entity" shall include, but not be limited to the following:

- a. Self-employed individuals, business entities filing articles of incorporation, partnerships, limited partnerships, limited liability companies, foreign corporations, foreign limited partnerships, foreign limited liability companies authorized to transact business in this state, business trusts, and any business entity that registers with the Secretary of State.
- b. Any business entity that possesses a business license, permit, certificate, approval, registration, charter, or similar form of authorization issued by the state, any business entity that is exempt by law from obtaining such a business license, and any business entity that is operating unlawfully without a business license.

EMPLOYER. Any person, firm, corporation, partnership, joint stock association, agent, manager, representative, foreman, or other person having control or custody of any employment, place of employment, or of any employee, including any including any person or entity employing any person for hire within the State of Alabama, including a public employer. This term shall not include the occupant of a household contracting with another person to perform casual domestic labor within the household.

_____ a. The Contractor/Grantee is a business entity or employer as those terms are defined in Section 3 of the Act.

_____ b. The Contractor/Grantee is not a business entity or employer as those terms are defined in Section 3 of the Act.

3. As of the date of this Certificate, Contractor/Grantee does not knowingly employ an unauthorized alien, as that term is defined in Section 3 of the Act, within the State of Alabama and hereafter it will not knowingly employ, hire for employment, or continue to employ an unauthorized alien within the State of Alabama.

{Alien is any person who is not a citizen or national of the United States, as described in 8 U.S.C. § 1101, et seq., and any amendments thereto.}

{Unauthorized Alien is an alien who is not authorized to work in the United States as defined in 8 U.S.C. § 1324a(h)(3).}

4. Contractor/Grantee is enrolled in E-Verify unless {initial the following selections which apply}:

_____ (a) it is not eligible to enroll because of the rules of that program or other factors beyond its control.

_____ (b) it is excused from the requirement of enrollment in E-Verify because it does not have an employee in the State of Alabama.

Certified this _____ day of _____ 20_____.

Name of Contractor/Grantee/Recipient

By: _____

Its _____

The above Certification was signed in my presence by the person whose name appears above, on this _____ day of _____ 20_____.

WITNESS _____

Print Name of Witness

ENCLOSURE E: W-9 TAX FORM

Form **W-9**
(Rev. October 2018)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

► Go to www.irs.gov/FormW9 for instructions and the latest information.

Give Form to the
requester. Do not
send to the IRS.

Print or type. See Specific Instructions on page 3.	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 of the person whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► _____ Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. <input type="checkbox"/> 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 code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>
	5 Address (number, street, and apt. or suite no.) See instructions.	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 instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number									
				-			-		
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 for Part II, later.

Sign Here	Signature of U.S. person ►	Date ►
-----------	----------------------------	--------

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

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, later.

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*, later, 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 Pub. 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 24% 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 instructions for Part II 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*, later, and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships*, earlier.

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*, later, 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 neglect.

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 (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

a. **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

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 on line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3.

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation
• Individual • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	Individual/sole proprietor or single-member LLC
• LLC treated as a partnership for U.S. federal tax purposes, • LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or • LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• Partnership	Partnership
• Trust/estate	Trust/estate

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on 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. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

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.

If you are a single-member LLC that is disregarded as an entity separate from its owner, 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 *What Name and Number To Give the Requester*, later, 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. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

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 item 1, 4, or 5 below indicates 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), ABLE accounts (under section 529A), 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) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor ²
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity ⁴
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

For this type of account:	Give name and EIN of:
14. 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
15. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

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*, earlier.

***Note:** The 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 Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic 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 report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Visit www.irs.gov/IdentityTheft 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.