

**THE RETIREMENT SYSTEMS  
OF ALABAMA**

**INVITATION TO BID**

**For:**  
Miscellaneous Plumbing Services  
For  
RSA Properties in Montgomery

**Agency Contact:**

**Edward Davis (334) 517-7130**

**Invitation to Bid No.: 16-004**

**Mandatory Pre-bid Conference:**

**DATE: N/A                      TIME:**

**Bids Must be Received Before:**

**DATE: December 17, 2015    TIME: 4:30 PM**

**Bids Will be Publicly Opened**

**DATE: December 18, 2015    TIME: 10:00 AM**

**TO BE COMPLETED BY VENDOR**

INFORMATION IN THIS SECTION SHOULD BE PROVIDED AS APPROPRIATE. BID RESPONSE MUST BE IN INK OR TYPED WITH ORIGINAL SIGNATURE AND NOTARIZATION.

- 1) DELIVERY: CAN BE MADE \_\_\_\_\_ DAYS OR \_\_\_\_\_ WEEKS AFTER RECEIPT OF ORDER.
- 2) TERMS: \_\_\_\_\_ (DISCOUNTS WILL BE CONSIDERED IN THE BID EVALUATION AND WILL BE TAKEN WITHOUT REGARD TO DATE OF PAYMENT).
- 3) PRICES VALID FOR ACCEPTANCE WITHIN \_\_\_\_\_ DAYS.
- 4) VENDOR'S QUOTATION REFERENCE NUMBER, IF ANY: \_\_\_\_\_ (THIS NUMBER WILL APPEAR ON PURCHASE ORDER)
- 5) FEDERAL EMPLOYER ID. NO. (IF NO FEIN, ENTER SSN) : \_\_\_\_\_
- 6) E-MAIL ADDRESS: \_\_\_\_\_ WEBSITE: \_\_\_\_\_

**RETURN INVITATION TO BID:**

**REGULAR MAIL**

RETIREMENT SYSTEMS OF ALABAMA  
P.O. BOX 302150  
MONTGOMERY, ALABAMA 36130-2150

**COURIER**

RETIREMENT SYSTEMS OF ALABAMA  
201 SO. UNION STREET, SUITE 574  
MONTGOMERY, ALABAMA 36104-0001

**SIGNATURE AND NOTARIZATION REQUIRED**

I have read the entire bid and agree to furnish each item offered at the price quoted. I hereby affirm I have not been in any agreement or collusion among bidders in restraint of freedom of competition by agreement to bid at a fixed price or to refrain from bidding.

**Sworn to and subscribed  
before me this**

_____ DAY OF _____, 20__	_____ COMPANY NAME	_____ AUTHORIZED SIGNATURE (INK)
_____ NOTARY PUBLIC	_____ MAILING ADDRESS	_____ TYPE / PRINT AUTHORIZED NAME
_____ EXPIRATION	_____ CITY, STATE, ZIP	_____ TITLE
	_____ PHONE NUMBER WITH AREA CODE	_____ FAX NUMBER

## **BID RESPONSE INSTRUCTIONS**

- **READ ALL TERMS, CONDITIONS AND SPECIFICATIONS**
- Label your bid response envelope with the **BID NUMBER** and **OPENING DATE**. Bids not identified may be rejected.
- Submit your bid on time. **ALL LATE BIDS WILL BE REJECTED.** The Retirement Systems of Alabama assumes no responsibility for bid responses that are late due to the U.S. Postal Service, private courier service, or any other reason.
- **Bid responses must be signed and notarized.** Signatures must be original, hand-written.
- Bid pricing must be submitted on the attached **Price Sheet** without modification and must include all requested information.
- Any errors or corrections to a bid response must be initialed.
- **Delivery date may be considered a factor in determining an award.**
- Any questions or clarifications concerning this bid should be directed to Edward Davis at (334) 517-7130. Bidders should only consider written information provided by RSA Office Services when completing this bid.
- **STATE LAWS:** All bidders are responsible for compliance with all laws and Executive Orders and opinions of the Attorney General of Alabama before doing business with a State Agency.
- The Retirement Systems of Alabama is exempt from paying Federal Excise Tax, state and local sales tax.

## **RETIREMENT SYSTEMS OF ALABAMA**

### **MISCELLANEOUS PLUMBING SERVICES FOR RSA PROPERTIES IN MONTGOMERY ITB 16-004**

#### **PURPOSE OF BID**

The purpose of this invitation to bid is to establish an annual agreement with a qualified, licensed plumbing contractor to provide miscellaneous plumbing services for Retirement Systems of Alabama (RSA) facilities in Montgomery. Four additional 12-month agreement periods may be entered into with the same specifications, pricing, terms and conditions if proposed in writing by the Retirement Systems of Alabama and accepted in writing by the Contractor.

All work performed will be done on an “as needed” basis by request from authorized RSA personnel. The quantity of work to be performed is unknown, and the Retirement Systems of Alabama does not guarantee that any work will be requested under the Agreement.

#### **BASIS OF AWARD**

The bid shall be awarded to the lowest responsible bidder when combining the one-man hourly rate and the one-man overtime hourly rate and the percentage mark-up on parts. Bidder’s reputation, qualifications and experience will be considered in the evaluation.

The Retirement Systems of Alabama reserves the right to reject any or all bids and to waive any technical errors or discrepancies if, in their judgment, it would be in the best interest of RSA to waive such errors or discrepancies.

#### **INTENT TO AWARD**

The Retirement Systems of Alabama will issue an “Intent to Award” before a final award is made. The “Intent to Award” will continue for a period of five calendar days, after which a final award will be made. Upon final award, all rights to protest are forfeited. A detailed explanation of this process may be reviewed in the Alabama Administrative Code – Chapter 355-4-1 (14).

## **SUBMITTALS**

Bidders are required to submit with their bid a completed Vendor Disclosure Statement, Certificate of Compliance, Vendor Tax Certification, and current W-9, copies of which accompany this Invitation to Bid.

## **E-VERIFY**

In accordance with Act 2012-491, as a condition for the award of any contract, grant, or incentive by the state, any political subdivision thereof, or a state-funded entity to a business entity or employer that employs one or more employees within the State of Alabama, the business entity or employer shall provide documentation establishing that the business entity or employer is enrolled in the E-Verify Program.

The successful bidder will be required to submit a copy of their entire E-Verify Memorandum of Understanding (MOU) issued by the U.S. Department of Homeland Security.

## **RESPONSIVE BIDDER**

The successful bidder will be required to execute the attached **Agreement for Miscellaneous Plumbing Services at RSA Properties in Montgomery** without modification. In order to be considered responsive, bidders must follow bid response instructions and meet all bid specifications, terms and conditions.

## **BID OPENING**

Bids must be received no later than **4:30PM December 17, 2015**. Bids will be publicly opened **December 18, 2015 at 10:00AM** in the 5th floor conference room, 201 South Union Street, Montgomery.

## **BID PRICING**

Bidders must include in their bid response any and all costs associated with providing the specified services. No additional charges beyond those specifically delineated herein shall be allowed. Pricing shall be fixed for the term of the agreement.

## **INSURANCE CERTIFICATE**

The awarded bidder must submit to the Retirement Systems of Alabama a Certificate of Insurance for the type and with coverage amounts as specified in the Agreement within ten (10) calendar days from the notice of award.

## **REQUESTS FOR CLARIFICATION OF BID SPECIFICATIONS**

Any questions and/or requests for clarification of bid specifications, terms and conditions shall be directed to Edward Davis, Director of Office Services, at 334-517-7130. The Retirement Systems of Alabama is not responsible for any information a bidder relies upon not obtained in writing through addenda to the invitation to bid package provided to bidders.

## **PERMIT & BUSINESS LICENSE**

Bidders must have a current, valid State of Alabama Business License to perform plumbing work and shall obtain any and all required licenses and/or permits required by Federal, State and local law pertaining to the performance of the services. Any and all costs for such licenses and/or permits shall be at awarded bidder's expense. Bidders must possess the necessary equipment, tools, supplies, parts, and materials necessary to perform plumbing installation and repair work in accordance with all applicable federal, state and local regulations, requirements, codes and ordinances governing such work.

## **SCOPE OF WORK**

The awarded bidder will be required to respond to requests for repairs to and/or replacement of existing plumbing fixtures, piping, connections, terminations, valves, controls, etc. The awarded bidder will also be required to respond to requests to upgrade, modify, or add to the existing plumbing plant. All charges for work performed shall be in accordance with the pricing contained on the Pricing Sheet of this Invitation to Bid. The Retirement Systems of Alabama reserves the right to purchase materials from sources other than the awarded bidder if such sources can provide the materials at a substantial savings. Awarded bidder will, if requested, install such materials purchased by the Retirement Systems of Alabama from another source or sources.

The awarded bidder will be required to submit written quotes for work to be performed directly for tenants of the various Retirement Systems of Alabama facilities. The awarded bidder must provide RSA with emergency after-hours contact telephone numbers. **The awarded bidder must respond to emergency service calls within one hour and non-emergency service calls within twenty-four hours.** The awarded bidder will be required to coordinate all work with the building manager to insure that "as built" drawings are posted with any changes made by the awarded bidder.

## **INVOICES AND BILLING**

Contractor shall submit invoices in arrears for work completed. A service ticket must be provided to and signed by the building manager and a copy left with the building manager. Invoices must be itemized showing the labor rate, the number of hours, the materials used, the cost of each item and their respective mark-up. Invoices must

reference each building's unique purchase order number assigned by the Retirement Systems of Alabama. Invoices should be mailed to:

ATTN: Heather Smith  
RSA Real Estate  
P O Box 302150  
Montgomery, AL 36130-2150

**PRICING SHEET  
ITB 16-004**

**Service Call Charges:**

Service call during normal work hours (M-F, 7 AM – 4 PM)

**Regular** hourly labor rate

One man @ \$\_\_\_\_\_/hour  
One hour minimum

Two men @ \$\_\_\_\_\_/hour  
One hour minimum

Service call **after normal work hours & weekends**

**Overtime** hourly labor rate

One man @ \$\_\_\_\_\_/hour  
One hour minimum

Two men @ \$\_\_\_\_\_/hour  
One hour minimum

**Percentage mark-up on parts:**

\$0.01 - \$25.00

wholesale + \_\_\_\_\_%

\$25.01 – 75.00

wholesale + \_\_\_\_\_%

\$75.01 - \$250.00

wholesale + \_\_\_\_\_%

\$250.00 and above

wholesale + \_\_\_\_\_%

# RETIREMENT SYSTEMS OF ALABAMA

## AGREEMENT FOR MISCELLANEOUS PLUMBING SERVICES FOR RSA PROPERTIES IN MONTGOMERY

This Agreement is made and entered into this \_\_\_\_\_ day of \_\_\_\_\_, 2015, between \_\_\_\_\_ (hereafter referred to as the "Contractor") and the Teachers' Retirement Systems of Alabama and the Employees' Retirement Systems of Alabama (hereafter referred to collectively as the "Retirement Systems of Alabama" or "RSA") for miscellaneous plumbing services at RSA facilities in Montgomery.

The initial term of this Agreement shall be from \_\_\_\_\_ to \_\_\_\_\_. Four additional 12-month agreement periods may be entered into with the same specifications, pricing, terms and conditions, if proposed in writing by the Retirement Systems of Alabama and accepted in writing by the Contractor.

### **PRICING**

Contractor agrees to perform the services at the rates specified in the Price Sheet hereto attached, and in accordance with specifications, terms and conditions set forth in **ITB 16-004**.

### **CONTRACT DOCUMENTS**

All specifications, terms and conditions set forth in the Retirement Systems of Alabama **Invitation to Bid #16-004**, including its exhibits, schedules, forms, logs, and addenda attached thereto, are fully a part of this Agreement, and with this document constitute the entire Agreement.

### **CONTRACTOR STATUS**

It is understood that the Contractor is an independent Contractor and neither it nor its employees or agents shall be considered employees of the State of Alabama entitled to benefits of the State Merit System under this contract.

### **E-VERIFY**

By signing this contract, the contracting parties affirm, for the duration of the agreement, that they will not violate federal immigration law or knowingly employ, hire for employment, or continue to employ an unauthorized alien within the state of Alabama. Furthermore, a contracting party found to be in violation of this provision shall be

deemed in breach of the agreement and shall be responsible for all damages resulting therefrom.

## **APPLICABLE LAW**

The laws of the State of Alabama shall govern the interpretation and performance of this Agreement. Matters governing the terms and conditions of employment of the employees of the Contractor are entirely within the cognizance of Contractor. The Retirement Systems of Alabama shall have no right to control any of the actions of the employees of the Contractor, except as provided herein. Contractor shall not discriminate against any employee or applicant for employment because of race, creed, color, sex, age or national origin. Contractor warrants that it will comply with all applicable federal, state, and local laws, ordinances, orders, codes, and rulings governing equal employment opportunity, and further warrants that it will comply with such directives in all matters of employee health, safety and payment of wages and salaries. Contractor shall establish and maintain procedures and controls adequate to prevent its employment of any alien who is not legally eligible for such employment under the immigration laws of the Federal Government.

It is agreed that the terms and commitments contained herein shall not be constituted as a debt of the State of Alabama in violation of Article 11, Section 213 of the Constitution of Alabama of 1901, as amended by Amendment Number 26. It is further agreed that if any provision of this contract shall contravene any statute or Constitutional provision or amendment, either now in effect, or which may, during the course of this Agreement, be enacted, then that conflicting provision in the Agreement shall be deemed null and void. The Contractor's sole remedy for the settlement of any and all disputes arising under the terms of the Agreement shall be limited to the filing of a claim with the Board of Adjustment for the State of Alabama.

The parties hereto agree, in compliance with the recommendations of the Governor and Attorney General, when considering settlement of such disputes, to utilize appropriate forms of non-binding alternative dispute resolution including, but not limited to mediation by and through the Attorney General's Office of Administrative hearings or where appropriate, private mediators.

## **FORCE MAJEURE**

Neither party shall be responsible for delays or failures of performance resulting from acts beyond the reasonable control of such party. Such acts shall include but not be limited to acts of God, riots, acts of war, acts of terrorism, governmental regulations superimposed after the act, earthquakes, or other causes beyond the reasonable control of such party. In the event of any occurrence, which a party considers may cause a delay or failure of performance, such party shall promptly notify the other party in writing. Upon receipt of such written notice, the recipient shall have the option to terminate the Agreement in accordance with the guidelines set forth below in

“TERMINATION”, or to continue the Agreement once the impediments to performance have been removed.

## **EXISTING UTILITIES AND STRUCTURES**

Contractor shall establish and maintain procedures and controls adequate to protect the State of Alabama’s and Retirement Systems of Alabama’s property, structures, fixtures and appurtenances.

## **NONWAIVER**

During the term of this Agreement, any failure of the Retirement Systems of Alabama to discover or reject unacceptable work or work performed not in accordance with the specifications, terms and conditions of the Agreement, shall not be deemed an acceptance thereof, nor a waiver of the Retirement Systems of Alabama’s right to a proper execution of the Agreement or any part of it by Contractor.

## **OTHER CONTRACTS**

Retirement Systems of Alabama shall have the right to award other contracts for additional materials and/or services, and Contractor shall fully cooperate with such other contractors and shall fit its own schedule to that provided under other contracts. Contractor shall have no claim against Retirement Systems of Alabama for additional payment due to delays or other conditions created by the operation of other contractors. RSA will decide the respective right of the various contractors in order to secure the completion of any projects.

## **SEVERABILITY**

In the event that any one or more of the provisions contained herein shall for any reason be held to be unenforceable in any respect under the laws of the jurisdiction governing the entire Agreement, such unenforceability shall not affect any other provision of this Agreement, but this Agreement shall be construed as if such provisions had never been contained herein.

## **SUCCESSORS AND ASSIGNS**

Contractor shall not assign the Agreement or any interest herein or any monies due or to become due hereunder in violation of the Code of Alabama, Section 41-16-29. The Retirement Systems of Alabama and any of its successors and assignees reserve the unconditional right to assign any or all of its rights, title, interest or obligations in and to this Agreement for any or all locations covered by this Agreement to any agencies or associated or affiliated governmental bodies. Upon the effective date of any such assignment, the assignor shall be released from all rights, titles, interests and obligations under that portion of the Agreement assigned and the assignee shall assume all such rights, titles, interests and obligations.

## **SUBCONTRACTING**

The awarded bidder shall be solely responsible to provide all items and services specified within this Invitation to Bid. The awarded bidder agrees that no portion of the services shall be subcontracted without written approval of Retirement Systems of Alabama. If awarded bidder requests approval to subcontract any services specified herein, and approval is granted by Retirement Systems of Alabama, such subcontracting shall not be construed as to release the awarded bidder from any obligation or responsibility under the specifications, terms and conditions of this Invitation to Bid, nor diminish or modify any of its obligations stated herein. It shall be the responsibility of the awarded bidder to negotiate with its subcontractor for remuneration for warranty services provided by subcontractor. Awarded bidder shall absorb all charges by subcontractor for any and all services provided to Retirement Systems of Alabama under the term and conditions of this Invitation to Bid.

## **PERMITS, LICENSES AND FEES**

The Contractor shall procure all permits and licenses, pay all charges, taxes and fees, and give all notices necessary and incidental to the lawful performance of the services required. All costs therefore shall be deemed to be included in the prices quoted by the Contractor and listed in Schedule "A" of this Agreement.

## **INSURANCE**

The Contractor shall secure, pay for, and at all time during the performance of this Agreement, maintain, through companies or agencies acceptable to Retirement Systems of Alabama, such public, contingent and employer's liability insurance, containing provisions satisfactory to Retirement Systems of Alabama as will protect the Contractor and Retirement Systems of Alabama from claims under worker's compensation and other employee benefit acts, and from any and all claims for property damage or loss thereof, which may arise in or result from the performance of the Services under this Agreement or by the failure or omission of the Contractor to comply with any of the provisions of this Agreement. Such insurance shall name Retirement Systems of Alabama as additional insured and shall include comprehensive general liability and property damage including automobile, products-completed operations and blanket broad form contractual, with coverage adequate in amounts to be determined by the Contractor to be reasonably necessary to afford protection from such claims but with minimum limits as to both bodily injury and property damage of not less than **\$2,000,000.00** each, which coverage shall be written on an occurrence basis. No provision or provisions of this Agreement shall limit or restrict any liabilities assumed by the Contractor and stated in this Agreement. The Contractor shall, prior to commencing any services, submit to Retirement Systems of Alabama, a Certificate(s) of Insurance indicating such insurance to be in force and effect. No insurance required by this Agreement shall be cancelled without 30-days prior written notice to Retirement Systems of Alabama.

## **INDEMNIFICATION**

To the fullest extent permitted by law, the Contractor shall indemnify and hold harmless Retirement Systems of Alabama, its administrators, officers, employees and agents, from and against all claims, damages, losses and expenses, including but not limited to attorney's fees, arising out of or resulting from the performance of the services under this Agreement or lack thereof. Such obligation shall not be construed to negate, abridge, or otherwise reduce any other right or obligation of indemnity that would otherwise exist as to any party or person described in this text. The Contractor shall save harmless Retirement Systems of Alabama, its administrators, officers, employees and agents, from and indemnify it and them against all claims, liens, and suits for labor and material furnished by the Contractor. The Contractor shall defend on behalf of Retirement Systems of Alabama, its administrators, officers, employees and agents, any suits jointly against the Contractor and Retirement Systems of Alabama, against Retirement Systems of Alabama alone, or against any administrator, officer, employee or agent of Retirement Systems of Alabama, for or arising out of any or all of the aforesaid causes. All claims against The State of Alabama or Retirement Systems of Alabama, or any of its officers, employees or agents by any employee of the Contractor, any subcontractor, anyone directly or indirectly employed by any of them or anyone for whose acts any of them may be liable, the indemnification obligation under this paragraph shall not be limited in any way by any limitation on the amount or type of damages, compensation or benefits payable by or for the Contractor or any damages, or any subcontractor under worker's compensation acts, disability benefit acts or other employee benefit acts.

## **TERMINATION**

Retirement Systems of Alabama shall have the right, at its sole option and discretion, to terminate this Agreement at any time without any default on the part of the Contractor by giving written notice to the Contractor at least thirty (30) calendar days prior to the effective date of termination. Retirement Systems of Alabama shall have the right to terminate this Agreement immediately by written notice to the Contractor if the Contractor fails to execute the Services promptly and to the satisfaction of Retirement Systems of Alabama, or fails to perform any obligation imposed by any provision of this Agreement. The Contractor at its sole option and discretion shall have the right to terminate this Agreement at any time by giving written notice to Retirement Systems of Alabama at least sixty (60) calendar days prior to the effective date of termination.

## **DISCLOSURE OF INFORMATION**

Contractor agrees that it will not, during or after the term of this Agreement, disclose any proprietary information or confidential business information of the Retirement Systems of Alabama and/or the State of Alabama, including but not limited to its costs, charges, operation procedures, methods of doing business, or correspondence to any person, firm, corporation, association, or other entity or to the general public for any reason or purpose whatsoever, without the prior written consent of the Retirement Systems of

Alabama. Such confidential or proprietary information received by the Contractor shall be used by it exclusively in connection with the performance of the services.

## **PARKING**

Retirement Systems of Alabama shall provide no parking space for the employees of the Contractor while employees are performing the services.

## **CONTRACTOR'S ACCESS**

Access routes, entrance doors or gates, parking and storage areas, etc., and any imposed time limitations, shall be designated by the RSA Building Managers. Contractor shall conduct its operations in strict observance of the access routes and other areas established as described above. Contractor's employees shall not use the public elevators in the RSA facilities while performing the services. Contractor's employees shall only use the service elevator(s) in the performance of the services. Contractor will be responsible for any damage or dirtying of public elevators if utilized by Contractor's employees in violation of this restriction.

## **BILLING**

All billing must be in arrears. Invoices must be submitted to:

ATTN: Heather Smith  
RSA Real Estate  
P O Box 302150  
Montgomery, AL 36130-2150

**AGREEMENT FOR MISCELLANEOUS PLUMBING SERVICES FOR  
RSA PROPERTIES IN MONTGOMERY**

**FOR RETIREMENT SYSTEMS OF ALABAMA**

BY: \_\_\_\_\_  
David G. Bronner

TITLE: Chief Executive Officer

DATE: \_\_\_\_\_

REVIEWED BY: \_\_\_\_\_  
Legal Counsel

**FOR CONTRACTOR**

BY: \_\_\_\_\_

TITLE: \_\_\_\_\_

DATE: \_\_\_\_\_

# Retirement Systems of Alabama

## **VENDOR TAX CERTIFICATION**

(Required by Act 2006-557)

Alabama law (Section 41-4-116, Code of Alabama 1975) provides that every bid submitted and contract executed shall contain a certification that the vendor, contractor, and all of its affiliates that make sales for delivery into Alabama or leases for use in Alabama are registered, collecting, and remitting Alabama state and local sales, use, and/or lease tax on all taxable sales and leases into Alabama. By submitting this bid, the bidder is hereby certifying that they are in full compliance with Act No. 2006-557, they are not barred from bidding or entering into a contract pursuant to 41-4-116, and acknowledges that the awarding authority may declare the contract void if the certification is false.

I hereby attest that \_\_\_\_\_ is appropriately registered to collect  
(company name)  
and remit sales, use and lease tax on all its sales and leases into the State of Alabama and is not  
barred from bidding for or entering into a contract under ACT 2006-557. I hereby acknowledge  
that the RSA may declare any contract awarded from this ITB void if this certification is false.

\_\_\_\_\_  
**Authorized Signature**

\_\_\_\_\_  
**Witness**

# 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:

Retirement Systems of Alabama

\_\_\_\_\_  
 ADDRESS:

201 S. Union Street, Montgomery, AL 36104

334-517-7130

\_\_\_\_\_  
 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

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 their 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 2001-955 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.*

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)**

DATE: \_\_\_\_\_

RE: **Contract/Grant/Incentive (describe by number or subject):** \_\_\_\_\_ by and between  
\_\_\_\_\_ (Contractor/Grantee) and  
\_\_\_\_\_ (State Agency, Department of 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, and is authorized to provide representations 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. Using the following definitions from Section 3 of the Act, select and initial either (a) or (b), below, to describe the Contractor/Grantee's business structure.

**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 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. The Contractor/Grantee must attach a copy of its complete *E-Verify Memorandum of Understanding* issued and electronically signed by the U.S. Department of Homeland Security when the business entity or employer enrolls in the E-Verify program to this Certificate of Compliance.

\_\_\_(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 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;
4. Contractor/Grantee is enrolled in E-verify unless it is not eligible to enroll because of the rules of that program or other factor beyond its control.

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 \_\_\_\_\_  
\_\_\_\_\_  
Printed Name of Witness

## Request for Taxpayer Identification Number and Certification

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

Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return)	
	Business name/disregarded entity name, if different from above	
	Check appropriate box for federal tax classification: <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) * _____ <input type="checkbox"/> Other (see instructions) * _____	
	<input type="checkbox"/> Exempt payee	
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
City, state, and ZIP code		
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 the "Name" line to avoid backup withholding. For individuals, this is 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								
				-			-	

**Note.** If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

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).

**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 4.

<b>Sign Here</b>	Signature of U.S. person *	Date *
------------------	----------------------------	--------

**General Instructions**

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

**Purpose of Form**

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

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.

**Note.** If 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 on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the 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 withholding on your share of partnership income.

The person who gives 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 is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,
- The U.S. grantor or other owner of a grantor trust and not the trust, and
- The U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

**Foreign person.** If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (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 not subject to backup withholding, give the requester the appropriate completed Form W-8.

**What is backup withholding?** Persons making certain payments to you must under certain conditions withhold and pay to the IRS a percentage 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, 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 the instructions below and the separate Instructions for the Requester of Form W-9.

Also see *Special rules for partnerships* on page 1.

### 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

### Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

**Sole proprietor.** Enter your individual name as shown on your income tax return on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name/disregarded entity name" line.

**Partnership, C Corporation, or S Corporation.** Enter the entity's name on the "Name" line and any business, trade, or "doing business as (DBA) name" on the "Business name/disregarded entity name" line.

**Disregarded entity.** Enter the owner's name on the "Name" line. The name of the entity entered on the "Name" line should never be a disregarded entity. The name on the "Name" line must be the name shown on the income tax return on which the income will be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a domestic owner, the domestic owner's name is required to be provided on the "Name" line. 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 the "Business name/disregarded entity name" line. If the owner of the disregarded entity is a foreign person, you must complete an appropriate Form W-8.

**Note.** Check the appropriate box for the federal tax classification of the person whose name is entered on the "Name" line (Individual/sole proprietor, Partnership, C Corporation, S Corporation, Trust/estate).

**Limited Liability Company (LLC).** If the person identified on the "Name" line is an LLC, check the "Limited liability company" box only and enter the appropriate code for the tax classification in the space provided. If you are an LLC that is treated as a partnership for federal tax purposes, enter "P" for partnership. If you are an LLC that has filed a Form 8832 or a Form 2553 to be taxed as a corporation, enter "C" for C corporation or "S" for S corporation. If you are an LLC that is disregarded as an entity separate from its owner under Regulation section 301.7701-3 (except for employment and excise tax), do not check the LLC box unless the owner of the LLC (required to be identified on the "Name" line) is another LLC that is not disregarded for federal tax purposes. If the LLC is disregarded as an entity separate from its owner, enter the appropriate tax classification of the owner identified on the "Name" line.

**Other entities.** Enter your business name as shown on required federal tax documents on the "Name" line. 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 the "Business name/ disregarded entity name" line.

**Exempt Payee**

If you are exempt from backup withholding, enter your name as described above and check the appropriate box for your status, then check the "Exempt payee" box in the line following the "Business name/ disregarded entity name," sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

**Note.** If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following payees are exempt from backup withholding:

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 possession of the United States, or any of their political subdivisions or instrumentalities,
  4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
  5. An international organization or any of its agencies or instrumentalities.
- Other payees that may be exempt from backup withholding include:
6. A corporation,
  7. A foreign central bank of issue,
  8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,
  9. A futures commission merchant registered with the Commodity Futures Trading Commission,
  10. A real estate investment trust,
  11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
  12. A common trust fund operated by a bank under section 584(a),
  13. A financial institution,
  14. A middleman known in the investment community as a nominee or custodian, or
  15. 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 15.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 9
Broker transactions	Exempt payees 1 through 5 and 7 through 13. Also, C corporations.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup>	Generally, exempt payees 1 through 7 <sup>2</sup>

<sup>1</sup> See Form 1099-MISC, Miscellaneous Income, and its instructions.

<sup>2</sup> 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, and payments for services paid by a federal executive agency.

**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 page 2), 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 Social Security Administration office or get this form online at [www.ssa.gov](http://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](http://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, 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 domestic 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, below, and items 4 and 5 on page 4 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 the "Name" line must sign. Exempt payees, see *Exempt Payee* on page 3.

**Signature requirements.** Complete the certification as indicated in items 1 through 3, below, and items 4 and 5 on page 4.

**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 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.

**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, social security number (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](mailto: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 at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: [spam@uce.gov](mailto:spam@uce.gov) or contact them at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 1-877-IDTHEFT (1-877-438-4338).

Visit [IRS.gov](http://IRS.gov) to learn more about identity theft and how to reduce your risk.

**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 <sup>1</sup>
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee <sup>1</sup>
b. So-called trust account that is not a legal or valid trust under state law	The actual owner <sup>1</sup>
5. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulation section 1.671-4(b)(2)(i)(A))	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 <sup>4</sup>
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 Method 2 (see Regulation section 1.671-4(b)(2)(i)(B))	The trust

<sup>1</sup> 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.

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup> 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.

<sup>4</sup> 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 1.

\*Note. Grantor also must provide a Form W-9 to trustee of trust.

**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. 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.