



**Request for Bids  
Relocation Supplies and Services  
Contract # 2022-424-102**

Issue Date: August 25, 2021

**Mandatory Pre-Bid Conference for all bidders will be held at 1:00 pm on Friday, September 3, 2021, in the Commissioners Court Room of the Grimes County Annex, 114 W. Buffington, Ave., Anderson, TX 77830.**

**Bid Due: September 10, 2021 @ 2:00 pm followed by a public opening in the Jury Room located in the County Courthouse, 100 S. Main St., Anderson, TX 77830**

**Issuing Agency Information: Grimes County**

**Point of Contact: Al Peeler, Project Manager (936) 870-8822 [al.peeler@grimescountytexas.gov](mailto:al.peeler@grimescountytexas.gov)**

**Return Sealed Bid to:**

Grimes County Auditor's Office  
114 W. Buffington  
PO Box 510  
Anderson, TX 77830

**Mark face of envelope/package with: Sealed Bid - Relocation Supplies & Services**

**Bidder must complete the following:**

Bidder Name/Address:	<b>Name/Title</b>
	<b>Signature</b> Print name and title and sign in ink. By submitting a response to this invitation, bidder acknowledges it understands and will comply with the bid packet specifications and requirements.
Type of Entity (corp., LLC, etc.)	Phone number:
Email Address:	Fax Number

**MUST RETURN THIS COVER SHEET WITH BID RESPONSE**

## **PRE-BID CONFERENCE:**

There will be a mandatory pre-bid conference held with the Project Manager:

**Date: September 3, 2021**

**Time: 1:00 pm**

**Location: Grimes County Commissioners Court Room  
located in the County Annex  
114 W. Buffington Ave., Anderson, TX 77830**

This will be your only chance prior to the contract award to see existing furniture and or files that will need to be packed and/or moved as well as meet with the Grimes County Project Manager to have your questions answered. All questions from bidders will be addressed at the pre-bid conference, so you are highly encouraged to be familiar with the bid package prior to attending the pre-bid conference. Any vendor who submits a bid without attending the scheduled pre-bid conference does so at their own risk and understands that their bid may not be considered and disqualified. Should your bid not be disqualified, such an applicant who submits a bid and does not attend the scheduled pre-bid conference waives any right to assert claims due to undiscovered conditions.

## **INTRODUCTION / SCOPE:**

Grimes County invites sealed bids from interested qualified Vendors to provide moving supplies and services, under the direction of the Project Manager, to relocate existing County offices to the completed Grimes County Justice Center located at 270 FM 149 West, Anderson, TX 77830, upon completion. Relocation will happen in phases and will only be Monday – Friday from 8:00 am – 5:00 pm, according to a pre-determined schedule. The exact schedule for each department and dates are to be determined, but if awarded plan to spend approximately 30 days to complete the moving process.

## **BID SPECIFICATIONS:**

Bids may be obtained at the Grimes County Auditor's Office, 114 W. Buffington, Anderson, TX 77830 or from the Grimes County website <https://www.grimescountytexas.gov/page/Bids>.

All questions should be directed to Grimes County Justice Center Project Manager, Al Peeler at (936) 870-8822 or [al.peeler@grimescountytexas.gov](mailto:al.peeler@grimescountytexas.gov).

Grimes County will move a total of 15 offices from their current locations to the newly completed Grimes County Justice Center at 270 FM 149 West, Anderson, TX 77830. Target date for this relocation will be October 18, 2021 – November 2021. Dates are subject to change and will be coordinated with the vendor selected. The selected vendor will be given a schedule which will have clear set days and offices to move.

All 15 offices to relocate are currently located at County facilities in Anderson and the Justice Center is located less than 1 mile away. However, due to the nature of this relocation and the size of each office, plan at least 1-3 days to relocate move and set-up.

The relocation of each office will consist of supplying the boxes to pack up each office and then to pack up each office as needed, dis-assemble furniture, move packed boxes, move dis-assembled furniture, and re-assembling the furniture in the relocated office.

Bidder will not be responsible for disconnecting and reconnecting any automated equipment such as computers and printers.

The vendor selected will be expected to remove all moving and packing-related trash from each location at the end of each day. Permission to use County owned or leased dumpsters must be arranged prior to disposing.

Each office will be responsible for packing up any personal items and clearly identifying which furniture will and will not be moved. Absolutely no personal items are to be moved. It has been communicated to all County employees that they are responsible for moving all personal items.

The vendor selected will be expected to provide all padding, rain covers, dollies, lifts, hand trucks, straps, and any other supplies necessary for an orderly move.

Each bidder understands that this relocation is to a brand-new building and will take the necessary precautions to avoid any damage while moving or re-assembling each office. The Vendor will take every precaution to protect all walls, thresholds, furniture, flooring, doors, or anything else that could possibly be damaged during the relocation process.

Should an incident or damages occur, it is the responsibility of the Vendor selected to notify the Project Manager at the time of occurrence. Immediate repairs or replacement to the satisfaction of the Project Manager will be done at no cost to Grimes County. If during the contracted terms, or at any time while loading, un-loading, dis-assembling or re-assembling existing furniture items and the vendor feels damages or issue will arise, the Project Manager should be notified immediately.

## **INSURANCE REQUIREMENTS**

**Each bidder is required to be fully licensed, insured and/or bonded per the specifications in this bid.**

The awarded Vendor will maintain such insurance as will protect the Vendor and the County from claims under the Workers' Compensation Acts, and any amendments thereof, and from any other claims for damages from personal injury, including death, which may arise from operations under this agreement, whether such operations be by themselves or by any subcontractor, or anyone directly or indirectly employed by either of them. Current Certificate of such insurance shall be furnished to Grimes County and shall show all applicable coverage(s).

Other insurance requirements are:

- General Liability (including completed operations) with a \$1,000,000 per occurrence limit and \$2,000,000 general aggregate. Coverage should also apply within the general liability or by separate pollution liability policy for the liability arising out of the use of herbicides or other chemicals.
- Commercial Automobile Liability with a limit of no less than \$1,000,000. The coverage will also extend liability to hired and non-owned autos.
- Workers' Compensation with limit of \$1,000,000 for Employers Liability.
- We also require a minimum umbrella (or follow form excess policy covering over general liability, auto liability and workers compensation) of no less than \$2,000,000.

Vendor will provide a Full Value Protection Insurance policy on each move, if requested by the County prior to the move. Grimes County may choose to accept or deny Full Value Protection. Full Value Protection will be zero (0) dollar deductible per \$1,000.00. If Full Value Protection is denied prior to move, industry standard of \$.60 per pound will apply.

Required Carrier Type (per Texas Department of Motor Vehicles).

Bidders must be an "Active" licensed "Commercial Carrier". A motor carrier who operates a commercial motor vehicle having a gross weight, registered weight or gross vehicular weight rating over 26,000 pounds, that is designed or used for the transportation of cargo in furtherance of any commercial enterprise. This should be evidenced by a search on the TXDMV Motor Carrier Inquiry complete with the TxDMV Motor Carrier number and USDOT number.

## PRICING PROPOSAL

This form is to be completed for all supplies and services related to the relocation of Grimes County Offices.

Having carefully examined all the specifications and requirements of the bid and any attachments and addendum hereto, the undersigned proposes to provide relocation supplies and services pursuant to the aforementioned documents at the below quoted terms:

Closing Flap Boxes	Rate \$ _____ per box
Less Credit for Returned Boxes	Rate \$ _____ per box
Rate for Dismantling Furniture	Rate \$ _____ per hour _____ # of personnel
Rate for Packing of Non-Personal Items	Rate \$ _____ per hour _____ # of personnel
Rate for Loading/Unloading	Rate \$ _____ per hour _____ # of personnel
Rate for Reassembling Furniture	Rate \$ _____ per hour _____ # of personnel
Mileage Rage	Rate \$ _____ per mile over _____ miles

Can vendor move file cabinets with contents still inside? \_\_\_\_\_ Yes \_\_\_\_\_ No

Does vendor charge by weight? \_\_\_\_\_ Yes \_\_\_\_\_ No  
If yes, charge will be \$ \_\_\_\_\_ per pound to move.

Is vendor willing to do a flat rate per day? \_\_\_\_\_ Yes \_\_\_\_\_ No  
If yes, what is daily rate would you charge? \$ \_\_\_\_\_ per day

Is vendor willing to provide boxes ahead of time for office to pack up their own files? \_\_\_ Yes \_\_\_ No

List any other possible charges (if any) that vendor may charge Grimes County for:

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## GENERAL CONDITIONS

- Bids are solicited for furnishing the materials and services set forth in this invitation to bid. Completed bid proposals must be received in the Grimes County Auditor's Office by the deadline stated above. All bids must be in a sealed envelope clearly marked with the bid description and opening date on the outside of the envelope.
- Bids received in the Grimes County Auditor's Office after the submission deadline shall be returned unopened and will be considered void and unacceptable. Grimes County is not responsible for delayed mail, carrier, etc. and the time/date stamp clock used upon receipt of any bid in the Auditor's office shall be the official time of receipt.

### **BIDS MAY NOT BE FAXED OR EMAILED**

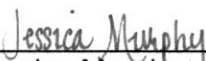
- Bids may be withdrawn at any time prior to the official opening. Alterations made before opening time must be initialed by bidder guaranteeing authenticity. After the official opening, bids may not be amended, altered, or withdrawn without the recommendation of the Project Manager and the approval of the Commissioners Court.
- **SALES TAX**  
Grimes County is by statute exempt from the State Sales Tax and Federal Excise Tax; therefore, **the bid price shall not include taxes**. Bidder shall bear the responsibility of any sales or use tax if any product or supply is deemed to be taxable by state. Grimes County will furnish, upon request, sales tax exemption forms to the bidder that is awarded.
- The bidder agrees if this bid is accepted, to furnish any and all services and materials upon which prices are offered, at the price(s) and upon the terms and conditions contained in the specifications.
- The County reserves the right to accept or reject in part or in whole any bids submitted, and to waive any technicalities related to the bidding process for the benefit of the County, granted that such waiver is allowed under Federal and State Laws.
- Invoices shall be sent directly to Grimes County, Attn: Al Peeler, P.O. Box 160, Anderson, TX 77830. Payments will be processed after confirmation that all materials have been received satisfactorily and no unauthorized materials have been received.
- Bidder's failure to comply with the terms and conditions of a contract associated with an accepted bid, shall be a basis for the termination of the contract by the County. The County shall not pay for supplies and services, which are unsatisfactory. The County may give vendor a reasonable opportunity before termination to correct the deficiencies. This, however, shall in no way be construed as negating the validity of the County's termination for non-performance.
- Quantities indicated in the bid are estimated based upon information at the time bids are requested. The County reserves the right to increase or decrease the quantities by any amount it deems necessary to meet its needs without any adjustment in the contract price.
- The bid award shall be based on, but not necessarily limited to the following factors:

- Total price
  - Special needs and requirements of Grimes County
  - Grimes County's evaluation of vendor's ability
  - Vendor's past performance record with any Texas County
- If this bid is accepted and approved by the Commissioners Court, then this bid shall be incorporated into a contract. No oral agreements either expressed or implied shall be valid. No different or additional terms will become part of this contract with the exception of a change arising and approved by Commissioners Court under the Amendment provisions of the contract.
  - The term of the contract may be extended for an additional year, at the County's discretion and the Contractor's agreement, if amended in accordance with the "Amendment" paragraph within the contract.
  - The vendor shall make himself familiar with and at all times shall observe and comply with all Federal, State, and Local Laws, ordinances and regulations that, in any manner, affect the conduct of the work.
  - All insurance requirements, including workman's compensation and liability, as outlined under State Law, shall be met prior to any services rendered and shall remain in effect during the time of the contract associated with an accepted bid. Payments shall not become due and payable until such certificates have been filed.
  - The parties herein agree that the contract associated with an accepted bid shall be enforceable in Grimes County, Texas, and if legal action is necessary to enforce it, exclusive venue shall lie in Grimes County, Texas.
  - The contract associated with an accepted bid shall be governed by and construed in accordance with the laws of the State of Texas and all applicable Federal Laws.
  - The contract shall be governed by and construed in accordance with the laws of the State of Texas and all applicable Federal Laws.
  - **THE VENDOR SHALL INDEMNIFY AND HOLD HARMLESS THE COUNTY AND ITS DULY APPOINTED OFFICERS, AGENTS AND EMPLOYEES FOR ALL SUITS, ACTIONS, LOSSES, DAMAGES, CLAIMS, OR LIABILITY OF ANY CHARACTER, TYPE, OR DESCRIPTION, INCLUDING WITHOUT LIMITING THE GENERALITY OF THE FOREGOING ALL EXPENSES OF LITIGATION, COURT COSTS, AND ATTORNEYS' FEES FOR INJURY OR DEATH TO ANY PERSON, OR INJURY TO ANY PROPERTY, RECEIVED OR SUSTAINED BY ANY PERSON OR PERSONS OR PROPERTY, ARISING OUT OF, OR OCCASIONED BY, THE ACTS OF VENDOR'S OFFICERS, AGENTS OR EMPLOYEES.**
  - If a court of competent jurisdiction determines that any term of the contract associated with an accepted bid is invalid or unenforceable to any extent under applicable law, the remainder of the contract associated with an accepted bid (and the application of this agreement to other) shall not be affected thereby, and each remaining term shall be valid and enforceable to the fullest extent permitted by law.
  - If the vendor defaults in the performance of the terms and conditions contained herein, or materially breaches any of its provisions, the County shall have the right to terminate the contract

associated with an accepted bid by giving written notice of termination within thirty (30) days of the occurrence of the default or material breach.

- By accepting this invitation to bid and bidding on the item(s) set forth above you are accepting any and all of the general conditions set forth above and any additional specifications and conditions contained within the contract attached.
  
- **ALL BIDS IN ORDER TO BE IN COMPLIANCE WITH TEXAS STATUTES SHOULD INCLUDE THE FOLLOWING BONDS, IF BID PRICE EXCEEDS MONETARY THRESHOLD.**
  - **Bid Bond:** If the contract is for the construction of public works or is under a contract exceeding \$100,000.00, the contractor shall execute a bid bond with a surety company authorized to do business in this state in the amount of five percent (5%) of the total contract price.
  
  - **SUCCESSFUL BIDDER SHALL PROVIDE THE FOLLOWING BONDS, IF BID PRICE EXCEEDS MONETARY THRESHOLD.**
  
  - **Performance Bond:** If the amount of the contract is in excess of \$50,000.00, the contractor shall provide a performance bond as follows:
    - Solely for the protection of Grimes County;
    - In the amount of the contract; and
    - Conditioned on the faithful performance of the work in accordance with the plans, specifications, and contract documents.
    - The bond must be executed by a corporate surety in accordance with Texas Insurance Code§3503.001 et seq.
  
  - **Payment Bond:** If the amount of the contract is in excess of \$25,000.00, and the contract is a public work contract, the contractor shall provide a payment bond as follows:
    - Solely for the protection and use of payment bond beneficiaries who have a direct contractual relationship with the contractor or a subcontractor who provides labor or material, and in the amount of the contract.
    - The payment bond must be executed by a corporate surety in accordance with Article 7.19-1, Texas Insurance Code.

Respectfully,

  
\_\_\_\_\_  
Jessica Murphy  
Grimes County Auditor



# GRIMES COUNTY RELOCATION SUPPLIES AND SERVICES CONTRACT # 2022-424-102

STATE OF TEXAS  
COUNTY OF GRIMES

WHEREAS, the attached "Bid Package" which includes any **Invitation to Bid, General Conditions, Instructions, Specifications, Proposal, and Bid Sheet(s)** for the item(s) being published for competitive bid, were solicited pursuant to Texas Local Government Code §262.021; and

WHEREAS, the **Grimes County Commissioners' Court as the governing body of Grimes County** did on the \_\_\_\_\_ day of \_\_\_\_\_, 2021 award a contract to \_\_\_\_\_ (Vendor/Bidder) for furnishing the materials, equipment, supplies and/or services in quantities and at prices as set forth in the above-attached Bid Package; namely:

## Grimes County Relocation Supplies and Services

THEREFORE, knowing all men by these present, that this contract is entered into by Grimes County, Texas (hereinafter called "County") and the undersigned Vendor (hereinafter called "Vendor" or "bidder").

### WITNESSETH

THAT IN ACCORDANCE with the above attached Bid Package in every particular, the Vendor will perform in accordance with the terms thereof and the County agrees to make payment for such items or services purchased on appropriate Purchase Orders in accordance with the items of said Bid Package which is made a part of this contract and incorporated herein for all purposes.

THAT IN ACCORDANCE with the attached the County's acceptance of equipment, supplies and services shall be contingent on (1) such conforming to requisite standards, (2) such being delivered (if applicable), and (3) such services have been satisfactorily performed in the sole determination of the County.

### Prior Agreements Superseded

This Contract, with the entire Bid Package incorporated herein for all purposes, including any required supporting literature, brochures, and/or data sheets or sample, constitutes the sole agreements of the parties to the agreement and supersedes all oral or written previous and contemporary agreements between the parties and relating to matters herein. This Contract along with the Bid Package shall be considered a "Contract associated with an accepted bid" as referenced in the Bid Package.

### Amendment

This instrument contains the entire Agreement between the parties relating to the rights herein granted and obligations herein assumed. Any oral or written representations, no amendments, modifications, or alterations of the terms of this contract shall be binding unless same is in writing, dated subsequent to the date of this contract, and duly executed by an authorized representative of each party.

## Binding

This Contract shall bind and inure to the benefit of the respective parties, their representatives, successors, and assigns.

## Term

This Contract shall be effective from the notice to start of \_\_\_\_\_. When the Grimes County Justice Center is completed, you will receive a move schedule and a firm date to begin the office relocations. This contract shall remain in effect until all offices are relocated, all applicable damages and repairs are made, and the Project Manager has signed off.

## Attorney's Fees, Costs

If any controversy, claim, or dispute arises relating to this Agreement or its breach, the prevailing party shall be entitled to recover from the other party reasonable expenses, attorney's fees, and costs.

## Venue/Jurisdiction

This Contract shall be governed by and construed in accordance with the laws of the State of Texas, and venue of any legal action filed by either party shall be in Grimes County, Texas.

IN TESTIMONY WHEREOF, witness our hands at Grimes County, Texas, effective as of the date awarded above, if any.

VENDOR

GRIMES COUNTY

\_\_\_\_\_  
AUTHORIZED AGENT

\_\_\_\_\_  
COUNTY JUDGE

ATTEST: \_\_\_\_\_  
GRIMES COUNTY CLERK

**\*\*Failure to sign the Contract page(s) may disqualify the bid from being considered by the Commissioners' Court. However, this contract is not valid until awarded in Commissioners' Court and signed by both parties.**

**Vendor/Bidder's Affirmation**

**Vendor/Bidder affirms that they are duly authorized to execute this Contract, that this company, corporation, firm, partnership or individual has not prepared this bid in collusion with any other bidder, and that the contents of this bid as to price, terms or conditions of said bid have not been communicated by the undersigned nor by any employee or agent to any other person engaged in this type of business prior to the official opening of this bid.**

**Vendor/Bidder hereby assigns to Purchaser any and all claims for overcharges associated with this Contract which arise under the antitrust laws of the United States, 15 USCA Section 1 et seq., and which arise under the antitrust laws of the State of Texas, Tex. Bus. & Com. Code, Section 15.01, et seq.**

**Pursuant to 262.0276 (a) of the Texas Local Government Code, Vendor/Bidder, hereby affirms that Vendor/Bidder:**

\_\_\_\_\_ **Does not own taxable property in Grimes County.**

\_\_\_\_\_ **Does not owe any ad valorem taxes to Grimes County or is not otherwise indebted to Grimes County.**

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**Name of Contracting Company**

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**Contact Name**

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**Title**

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**Mailing Address**

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**City**

**State**

**Zip Code**

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**Signature of Company Official Authorizing Bid/Offer**

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**Printed Name**

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**Phone**

**Fax**

**E-mail address**

## Certificate of Interested Parties

HB 1295 was passed by the Texas Legislature in 2015. The bill took effect January 1, 2016. The link below will take you to the Texas Ethics Commission website where you need to complete the form, print it out, have it notarized and then mail the original form to:

Jennifer Henk  
Grimes County Auditor's Office  
PO Box 510  
114 W. Buffington  
Anderson, TX 77830

[http://www.ethics.state.tx.us/whatsnew/elf\\_info\\_form1295.htm](http://www.ethics.state.tx.us/whatsnew/elf_info_form1295.htm)

At this link, you will find videos that will take you through the steps needed to set up your User ID and complete the form as a business entity.

**The contract number that you will need to complete this form is: 2022-424-102 (Relocation Supplies & Services)**

If you have any questions or problems, please call Jennifer Henk at (936) 873-4414 for assistance.

### What is House Bill 1295 (“HB 1295”)?

The 84<sup>th</sup> Texas Legislature recently passed HB 1295, which enacted Section 2252.908 of the Texas Government Code. This new law prohibits a governmental entity or state agency from entering certain contracts with a business entity unless the business first submits a disclosure of interested parties.

### To whom does HB 1295 apply?

All “business entities” (sole proprietorship, partnership, or corporation, regardless of if it’s for profit or a nonprofit entity) that enter into a contract with a “governmental entity” (city, county, public school district, or special purpose district or authority).

### How does a business entity comply with HB 1295?

The Texas Ethics Commission (“TEC”) has developed the following prescribed procedures:

- First, the business entity assesses the TEC website at <http://www.ethics.state.tx.us/File/> and completes form 1295 online, making all necessary disclosures required by HB 1295. Business entities will need to create an account the first time they login to the TEC system. Business entities MUST complete the Form 1295 online.
- Upon completing the form, the TEC website will generate a PDF version of the business entity’s Form 1295, including creating a unique “Certificate Number” that is stamped in the upper right-hand corner of the form.
- Then the business entity executes and notarizes a hard copy of the form and submits it to the governmental entity on or before the award of the contract

# CONFLICT OF INTEREST QUESTIONNAIRE

For vendor doing business with local governmental entity

## FORM CIQ

This questionnaire reflects changes made to the law by H.B. 23, 84th Leg., Regular Session.

This questionnaire is being filed in accordance with Chapter 176, Local Government Code, by a vendor who has a business relationship as defined by Section 176.001(1-a) with a local governmental entity and the vendor meets requirements under Section 176.006(a).

By law this questionnaire must be filed with the records administrator of the local governmental entity not later than the 7th business day after the date the vendor becomes aware of facts that require the statement to be filed. See Section 176.006(a-1), Local Government Code.

A vendor commits an offense if the vendor knowingly violates Section 176.006, Local Government Code. An offense under this section is a misdemeanor.

### OFFICE USE ONLY

Date Received

**1** Name of vendor who has a business relationship with local governmental entity.

**2**  Check this box if you are filing an update to a previously filed questionnaire. (The law requires that you file an updated completed questionnaire with the appropriate filing authority not later than the 7th business day after the date on which you became aware that the originally filed questionnaire was incomplete or inaccurate.)

**3** Name of local government officer about whom the information is being disclosed.

\_\_\_\_\_  
Name of Officer

**4** Describe each employment or other business relationship with the local government officer, or a family member of the officer, as described by Section 176.003(a)(2)(A). Also describe any family relationship with the local government officer. Complete subparts A and B for each employment or business relationship described. Attach additional pages to this Form CIQ as necessary.

A. Is the local government officer or a family member of the officer receiving or likely to receive taxable income, other than investment income, from the vendor?

Yes       No

B. Is the vendor receiving or likely to receive taxable income, other than investment income, from or at the direction of the local government officer or a family member of the officer AND the taxable income is not received from the local governmental entity?

Yes       No

**5** Describe each employment or business relationship that the vendor named in Section 1 maintains with a corporation or other business entity with respect to which the local government officer serves as an officer or director, or holds an ownership interest of one percent or more.

**6**  Check this box if the vendor has given the local government officer or a family member of the officer one or more gifts as described in Section 176.003(a)(2)(B), excluding gifts described in Section 176.003(a-1).

**7**

\_\_\_\_\_  
Signature of vendor doing business with the governmental entity

\_\_\_\_\_  
Date

## **CONFLICT OF INTEREST QUESTIONNAIRE**

### **For vendor doing business with local governmental entity**

A complete copy of Chapter 176 of the Local Government Code may be found at <http://www.statutes.legis.state.tx.us/Docs/LG/htm/LG.176.htm>. For easy reference, below are some of the sections cited on this form.

**Local Government Code § 176.001(1-a):** "Business relationship" means a connection between two or more parties based on commercial activity of one of the parties. The term does not include a connection based on:

- (A) a transaction that is subject to rate or fee regulation by a federal, state, or local governmental entity or an agency of a federal, state, or local governmental entity;
- (B) a transaction conducted at a price and subject to terms available to the public; or
- (C) a purchase or lease of goods or services from a person that is chartered by a state or federal agency and that is subject to regular examination by, and reporting to, that agency.

**Local Government Code § 176.003(a)(2)(A) and (B):**

(a) A local government officer shall file a conflicts disclosure statement with respect to a vendor if:

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(2) the vendor:

(A) has an employment or other business relationship with the local government officer or a family member of the officer that results in the officer or family member receiving taxable income, other than investment income, that exceeds \$2,500 during the 12-month period preceding the date that the officer becomes aware that

(i) a contract between the local governmental entity and vendor has been executed;  
or

(ii) the local governmental entity is considering entering into a contract with the vendor;

(B) has given to the local government officer or a family member of the officer one or more gifts that have an aggregate value of more than \$100 in the 12-month period preceding the date the officer becomes aware that:

- (i) a contract between the local governmental entity and vendor has been executed; or
- (ii) the local governmental entity is considering entering into a contract with the vendor.

**Local Government Code § 176.006(a) and (a-1)**

(a) A vendor shall file a completed conflict of interest questionnaire if the vendor has a business relationship with a local governmental entity and:

(1) has an employment or other business relationship with a local government officer of that local governmental entity, or a family member of the officer, described by Section 176.003(a)(2)(A);

(2) has given a local government officer of that local governmental entity, or a family member of the officer, one or more gifts with the aggregate value specified by Section 176.003(a)(2)(B), excluding any gift described by Section 176.003(a-1); or

(3) has a family relationship with a local government officer of that local governmental entity.

(a-1) The completed conflict of interest questionnaire must be filed with the appropriate records administrator not later than the seventh business day after the later of:

(1) the date that the vendor:

(A) begins discussions or negotiations to enter into a contract with the local governmental entity; or

(B) submits to the local governmental entity an application, response to a request for proposals or bids, correspondence, or another writing related to a potential contract with the local governmental entity; or

(2) the date the vendor becomes aware:

(A) of an employment or other business relationship with a local government officer, or a family member of the officer, described by Subsection (a);

(B) that the vendor has given one or more gifts described by Subsection (a); or

(C) of a family relationship with a local government officer.

# Request for Taxpayer Identification Number and Certification

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

▶ Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

Print or type. See Specific Instructions on page 3.	<b>1</b> Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
	<b>2</b> Business name/disregarded entity name, if different from above	
	<b>3</b> Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only <b>one</b> 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) ▶ _____ <b>Note:</b> 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 <b>not</b> 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) ▶ _____	<b>4</b> 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>
	<b>5</b> Address (number, street, and apt. or suite no.) See instructions.	Requester's name and address (optional)
	<b>6</b> City, state, and ZIP code	
	<b>7</b> 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.

<b>Social security number</b>											
				-			-				
<b>or</b>											
<b>Employer identification number</b>											
				-							

## 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.

<b>Sign Here</b>	Signature of U.S. person ▶	Date ▶
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## General Instructions

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

**Future developments.** 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](http://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 <sup>1</sup>	Generally, exempt payees 1 through 5 <sup>2</sup>
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

<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 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](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. Go to [www.irs.gov/Forms](http://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](http://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 <sup>1</sup>
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 <sup>2</sup>
5. 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>
6. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
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 <sup>4</sup>
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

<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*, 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](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 (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at [spam@uce.gov](mailto:spam@uce.gov) or report them at [www.ftc.gov/complaint](http://www.ftc.gov/complaint). You can contact the FTC at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see [www.IdentityTheft.gov](http://www.IdentityTheft.gov) and Pub. 5027.

Visit [www.irs.gov/IdentityTheft](http://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.