

# COBO CENTER

## Phase III & IV Projects

### Masonry Materials ONLY RFP No. 5

**SUMMARY OF SPECIFICATIONS:** The Qualified Supplier's Bid (the BID PACKAGE) shall include any and all costs associated with providing the specified MASONRY MATERIAL, multiple deliveries, equipment, general public safety, and incidentals to properly FURNISH ONLY FOB COBO Center the specified Project C-103.2 MASONRY MATERIALS, including staging, transportation costs, transportation permits and fees, licenses, taxes, profit, overhead, etc.

DELIVERY POINT: FOB COBO Center, Detroit, Michigan

**DELIVERY (BID DUE) DATE: 11:00 a.m., MONDAY January 16, 2017**

PREBID MEETING: Not Required

VENDORS QUESTIONS: E-mail only to [jkull@cobocenter.com](mailto:jkull@cobocenter.com) & [sdomonkos@cobocenter.com](mailto:sdomonkos@cobocenter.com)

ALL OR NONE: AWARD IN WHOLE OR IN PART

BRAND NAME: See Specifications on Drawings

SAMPLES REQUIRED: NO

BID BOND REQ: NO

INSTALLATION REQUIRED: NO

INSURANCE REQUIRED: No

JOB WALK VISIT MANDATORY: No

JOB WALK VISIT RECOMMENDED: No

CONTACT PERSON: John Kull, DRCFA CM  
Detroit Regional Convention Facility Authority  
DRCFA COBO Center Capital Projects  
One Washington Blvd.  
Detroit, Michigan 48226  
Phone: 313-877-8242  
Cell: 313-477-6150  
e-mail: [jkull@cobocenter.com](mailto:jkull@cobocenter.com) AND [sdomonkos@cobocenter.com](mailto:sdomonkos@cobocenter.com)

**SECTION 00 3100 - BID FORM - MASONRY MATERIALS ONLY  
RFP No. 5**

Bid of

\_\_\_\_\_

(herein called the 'Bidder'), a \_\_\_\_\_(corporation, partnership, individual) having its principal office at:

\_\_\_\_\_

\_\_\_\_\_

To: DETROIT REGIONAL CONVENTION FACILITY AUTHORITY

The bidder, in compliance with your invitation to bid, will provide EQUIPMENT & MATERIAL ONLY- F.O.B. COBO Center, for the specified masonry materials for Project C-103.2 at COBO Conference/Exhibition Center, as described including all items incidental thereto or necessary to complete the Work, though not specifically mentioned, in accordance with the contract documents for:

**Phase III & Phase IV Projects – MASONRY RFP No. 5 – FURNISH ONLY**

located at:

COBO CENTER  
One Washington Boulevard  
Detroit, Michigan 48226

The Bidder, having examined the Bidding Requirements and the Contract Documents and having visited and examined the site of the proposed Work and being familiar with the conditions relating to the labor and materials required, including the availability of necessary resources to furnish all labor, equipment, and materials to the project in accordance with the Contract Documents within the time stated herein, will complete the Work for the Proposed Contract Sums stated below, such sums to cover all expenses incurred in executing the timely completion of the Work required by the Contract Documents subject to additions and deductions in accordance with the terms of said Contract Documents. In addition, the Contractor and its subcontractors are responsible for all State of Michigan Notification(s), City of Detroit Building and Trade Permits and all related inspections and fees. The Owner and its CM will NOT provide nor make arrangements nor pay for any Permits, Permit fees, and Permit inspections.

The Detroit Regional Convention Facility Authority reserves the right to reject any or all bids, waive any or all irregularities in any bid, waive any or all irregularities in bidding, and to award in whole or in part to one or more qualified bidders. In addition, the Authority has the right to contact known providers in the interest of securing competitive bidding with preference given to bidders as stated in P.A. 554.

NOTICE: All persons submitting a bid in response to a request for proposal issued by the Detroit Regional Convention Facility Authority must certify that it is not an Iran linked business as required by State of Michigan Public Act 517 of 2012.

**PHASE III & IV Projects**

ADDENDA

The Bidder acknowledges receipt of the following addenda:

# \_\_\_\_\_ dated \_\_\_\_\_:

**QUALIFIED SUPPLIERS:**

**1) PROPOSED PRICE – C-103.2 MASONRY MATERIALS** (Lump Sum with unit prices – MATERIAL) per the attached ***ITEM 1***, MASONRY RFP No. 5 dated 1-9-17, 1 page, (prospective bidder must complete this document and submit with their bid) FOB COBO Center is:

\_\_\_\_\_ Dollars (\$) .00  
(Fill in both words and figures. In case of discrepancy, words shall govern)

**Delivery date FOB COBO Center from issuance of PO:** \_\_\_\_\_ days  
***(The expected delivery dates for all items are integral to bid award)***

ALTERNATES PROPOSED BY BIDDER

The Owner, Architect, or Engineer prior to the submission of the bids will approve in writing any requested Contractor or Supplier substitutions for materials specified in the documents that are acceptable. Without such written authorization, all bidders hereby confirm that they have included for all costs associated with the materials exactly as specified in the bidding documents.

If the Contractor or Supplier wishes to offer substitutions that have not been approved in writing prior to the bid, they must include the specified materials in their bid and offer the substitutions below. **The Contractor must attach to their bid complete details of the proposed substitutions.** The Owner at their sole discretion may or may not accept any of the alternates proposed by the bidder in whole or in part.

**Bidders Alternate No. 1** – \_\_\_\_\_:  
\_\_\_\_\_ Dollars (\$) .00  
(Fill in both words and figures. In case of discrepancy, words shall govern)

**Bidders Alternate No. 2** – \_\_\_\_\_:  
\_\_\_\_\_ Dollars (\$) .00  
(Fill in both words and figures. In case of discrepancy, words shall govern)

DELIVERIES TO THE SITE

The Contractor shall coordinate all deliveries with the Construction Manager at least forty-eight (48) hours prior to the anticipated delivery.

**PHASE III & IV Projects**

Materials are to be delivered in accordance with a schedule determined by the Construction Manager. The prospective bidders are responsibly for all equipment, tool, and material security!

**REQUISITION/PURCHASE ORDER/CONTRACT AGREEMENT**

The undersigned agrees that if he is selected as Subcontractor/Supplier for the project, he will execute a Purchase Order/Contract in a form identical to the Purchase Order/Contract attached to these documents. The Subcontractor/Supplier will sign the Purchase Order/Contract within five (5) calendar days after notice of award of contract or presentation of the Purchase Order/Contract, whichever is later, in accordance with the requirements of the Contract Documents and the terms of the proposal.

**TIME OF COMPLETION**

The undersigned agrees to commence the design and material procurement on the project on receipt of a notice to proceed and to proceed expeditiously with adequate forces to furnish and install the requisite materials to assure execution of the project in accordance with a schedule determined by the Construction Manager.

**ITEMS TO BE ATTACHED TO THIS BID FORM**

The following items are to be attached to this bid:

- BID FORM;
- Signed & Initialed (all pages) DRCFA Standard PO with terms and conditions;
- Initialed DRCFA ITEM 1 - C-103.2 Masonry Materials RFP No. 5, 1 page;
- Initialed (all pages) DRCFA Standard PO Exhibit E Tax-Exempt Forms; and
- Complete and sign Appendix "B" – Tax Identification Number and initial all pages.

**SUBMISSION**

Respectfully Submitted

\_\_\_\_\_  
Name of General Bidder

By: \_\_\_\_\_

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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Title

**PHASE III & IV Projects**

Business Address

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City, State and Zip Code

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Telephone Number

---

Fax Number

---

E-Mail Address

Seal if a Corporation:

Note: This proposal must bear the written signature of the bidder IN BLUE INK. If the Bidder is a partnership, a partner must sign the proposal. If the bidder is a corporation, the proposal must be signed by a duly authorized officer or agent of such corporation and shall carry the corporation seal.

**END OF BID FORM**

**Detroit Regional Convention  
Facility Authority**

One Washington Boulevard  
Detroit, MI 48226-4420  
Phone 313-877-8777  
Fax 313-877-8800

**REQUISITION/PURCHASE ORDER**

CAPITAL PROJECT: Phase III & Phase IV Projects

**P.O. NUMBER: 1C – 106XX**

THIS NUMBER MUST APPEAR ON ALL RELATED  
CORRESPONDENCE, SHIPPING PAPERS, AND INVOICES

CONFIRMING ORDER if marked here

**CONTACT: MR./MS.** \_\_\_\_\_

Supplier: \_\_\_\_\_

Address: \_\_\_\_\_

Phone/Fax: \_\_\_\_\_

UNLESS OTHERWISE SPECIFIED IN THE BODY OF THE ORDER

**SHIP TO OWNER:**

Detroit Regional Convention Facility Authority  
One Washington Boulevard  
Detroit, MI 48226

**Attention: Steve Domonkos @ 313-477-3790**

Cost Code: **ITEM 1- 2005-C-103.2-202-04-8200-AM1**

P.O. DATE	REQUISITIONER	SHIPPED VIA	F.O.B. POINT	TERMS
January 16, 2017	John E. Kull	Best Method	COBO Center	Net 45 Days

QTY	UNIT	DESCRIPTION	UNIT PRICE	TOTAL
1	Lump Sum w/ unit prices	<b>1. FURNISH FOB COBO CENTER ONLY</b> the specified MASONRY MATERIALS per the attached 1 Page <b>'Item 1 – MASONRY MATERIALS'</b> pursuant to the Phase IV, Project C-103.2 MASONRY MATERIAL ONLY RFP No. 5 dated January 9, 2017	\$_____.00	\$ 0.00

- Enter this order in accordance with the prices, terms, delivery method, and specifications listed above.
- Please notify us immediately if you are unable to ship as specified.
- Send two copies of your invoice, clearly identified as 1C-106XX to:**  
**Cobo Center Administrative Office**  
**Attn: Accounts Payable**  
**One Washington Boulevard**  
**Detroit, MI 48226-4420**
- SUPPLIER FEDERAL TAX I.D. # \_\_\_\_\_

SUBTOTAL	\$ 0.00
SALES & USE TAXES* TAX ID # 26-4510188	Included
SHIPPING & HANDLING	Included
ALLOWANCE**	\$ 0.00
<b>TOTAL</b>	<b>\$ 0.00</b>

\*THE SUPPLIER IS RESPONSIBLE FOR ALL APPLICABLE SALES & USE TAXES. SEE 5 PAGE TAX EXEMPT MEMORANDUM DATED 5-22-10 ATTACHED HERETO AND MADE A PART HEREOF. \*\* THE SUPPLIER MUST OBTAIN WRITTEN AUTHORIZATION FROM J. KULL TO UTILIZE ANY PORTION OF THE AUTHORITY CONTROLLED ALLOWANCE. ANY MATERIAL AUTHORIZED WHICH DOES NOT HAVE ADD/DEDUCT PRICING PER THE RFP WILL BE CHARGED AT DOCUMENTED COST PLUS FIVE PERCENT (5%).

Internal Use Only		Accounts Payable Use Only	
Approval Signatures:		G/ L Code: _____	
Requisitioner: _____ JOHN E. KULL, DRCFA CM	Date: _____	Project: _____	
Approver: _____ LARRY ALEXANDER, Chairman DRCFA	Date: _____	Invalid unless signed by an authorized agent of DRCFA Purchase Authorized by:	
Finance: _____ MICHAEL CARROLL, Treasurer DRCFA	Date: _____	Patrick S. Bero, CEO/CFO	Date: _____
<b>Supplier (Signature with Name &amp; Title Printed)</b>	Date: _____	Gary Brown, CCO	Date: _____

Detroit Regional Convention Facility Authority is identified as the "Owner" and Seller/Vendor as the "Supplier" in the terms and conditions, 2<sup>nd</sup> Page Bid Form, 1 page, C-103.2 Masonry ITEM 1, 1 Page, Exhibit E, and Appendix B (W-9) attached hereto and made a part hereof.

Supplier's Initials: \_\_\_\_\_

DRCFA Initials: \_\_\_\_\_

**MATERIALS, EQUIPMENT, and/or TOOLS SUPPLIER  
TERMS AND CONDITIONS**

(Rev. October 19, 2010)

1. **Contract Documents:** The Supplier hereby certifies that it has examined all the plans, drawings, specifications and addenda prepared by the Architect, SDG Associates, L.L.C., and their fire protection engineering consultant, Howe Engineers, Inc., and the MEP engineering consultant, Strategic Energy Solutions, Inc. for the entire work, of which the materials, equipment, and/or tools by this Requisition/Purchase Order (hereinafter "Supplier PO") is a part. Said plans, specifications and addenda as referenced in this PO are hereby referred to and made a part of this Supplier PO. The Supplier will be bound by any and all parts of said plans, drawings, specifications, and addenda as they relate in any part or in any way to the materials, equipment, and/or tools covered by this Supplier PO. Submittal data shall be submitted no later than seven (7) calendar days from the date of the Supplier PO.
2. **Defective Materials:** No payments made under this Supplier PO shall be evidence of the performance of this Supplier PO, either in whole or in part, and no payment shall be construed to be an acceptance of defective or improper materials, equipment, and/or tools.
3. **Time:** The Supplier agrees that time of performance is the essence of this Supplier PO and further agrees to commence ordering and/or fabrication when notified. The Supplier shall schedule delivery and/or fabrication in such a way as not to delay the progress of the job, and in cases where a progress schedule is used, will perform the work in accordance to what has been worked out on said progress schedule with the Owner and its Construction Manager or other designee (except as may be affected by Acts of God or other causes beyond the Supplier's control). In the event an acceptable schedule cannot be developed, this Supplier PO is void upon written notice from the Owner, CM, or other designee. It is understood that where liquidated damages are specified in the principal CM contract, the Supplier will be responsible for damages incurred by the Owner due to or as a result of the Supplier's nonperformance or failure to make progress in conformity with the schedule.
4. **Payment:** Owner agrees to pay Supplier in part or in full depending upon the amount of materials, equipment, and/or tools delivered to the job as the work progresses based upon estimates and certifications of the CM, Architect and Owner as the percentage of completion; provided that monthly bills are submitted and received by specified date/time of each month. Progress payments will be paid on or about forty-five (45) days from the end of each month; no payments shall be made for stored materials off site except by separate written agreement. Final payment shall be made within forty-five (45) days of final invoice based upon acceptable delivery & installation of all materials, equipment, and/or tools, in good condition, to job site and acceptance by the CM, Architect, and Owner of the work. All payments are contingent upon evidence that all claims for labor and/or materials, equipment, and/or tools are settled.
5. **Guarantee:** The Supplier guarantees that the materials, equipment, and/or tools under its Supplier PO will comply with the plans, drawings, specifications and addenda as listed in the PO for the same period of time, and to the same extent, and in the same manner as the Architect and CM are required to guarantee said materials, equipment, and/or tools under the terms of the CM Contract, the plans and specifications, and any and all applicable permits. In no event shall the guarantee be less than one (1) year from final acceptance of the project by the Owner, Architect, and CM.
6. **Changes:** Owner reserves the right to make changes in the work, either by additions or deletions. Changes thus made shall be in writing, and Owner and Supplier shall agree upon the price therefore. All changes will be channeled through Owner, Architect, and CM. Any changes in the Supplier PO not so made will be denied for payment.
7. **Default:** Should the Supplier at any time refuse or be unable to supply a sufficient quantity of materials, equipment, and/or tools of proper quality, or fail to prosecute the timely delivery covered by this Supplier PO with promptness and diligence, or fail in the performance of any of the agreements herein contained, or file for, or be declared bankrupt, or go into any form of receivership or become insolvent, or should any workmen performing work covered by this Supplier PO engage in a strike or other work stoppage, or cease to work due to picketing or other such activity, the Owner may, at its option, after forty-eight (48) hours written notice to the Supplier or its Surety, if any, provide any such materials, equipment, and/or tools itself and deduct the costs of those materials, equipment, and/or tools and any additional Owner costs, including, but not limited to, administrative staff, CM staff and fees, Architect staff and fees, attorney fees and costs from any money then due or thereafter to become due the Supplier under this Supplier PO.

**MATERIALS, EQUIPMENT, and/or TOOLS SUPPLIER  
TERMS AND CONDITIONS**

(Rev. October 19, 2010)

8. **Materials:** Supplier hereby agrees to furnish all required materials, equipment, and/or tools listed in the Supplier PO, and to furnish all required shop drawings and samples satisfactory to the Owner, Architect, and CM. Shipping tickets are signed for receipt of material, equipment, and/or tools only; the signature does not attest to the quantity and/or quality of materials, equipment, and/or tools received.
9. **Substitutions:** No substitutions from the drawings or specifications will be considered after issuance and execution of this Supplier PO unless approved by Owner in writing.
10. **Dispute Resolution:** All disputes between the Owner and Supplier herein will be resolved in accordance with all provisions in the CM Contract governing dispute resolution.
11. **Entire Agreement:** This Supplier PO contains the sole and entire agreement between the parties and all previous negotiations, proposals, discussions and/or agreements are merged into this Supplier PO and the parties acknowledge that any statements or representations or agreements that may have heretofore been made by either of them to the other are void and of no effect.



Line Item	Project	Quantity	Material	Unit Price	Total Cost
1	C-103.2	1200	feet of #5 epoxy coated rebar		0
2	C-103.2	96	single bull nose 12" block		0
3	C-103.2	40	double bull nose 12" block		0
4	C-103.2	1,056	12" block		0
5	C-103.2	500	feet of 12" ladder wire		0
6	C-103.2	2	12" x 56" long masonry lintels		0
7	C-103.2	5	yards mason sand delivered to 1 Washington Blvd. Detroit, MI. 48226		0
8	C-103.2	25	bags of St. Mary's Type 1 Portland cement		0
9	C-103.2	40	Bags of St. Mary's Type N masonry cement		0
10					0
11					0
12					
13					
14					
				<b>Total Cost</b>	<b>0</b>

# Michigan Sales and Use Tax Certificate of Exemption

**INSTRUCTIONS: DO NOT send to the Department of Treasury. Certificate must be retained in the seller's records.** This certificate is invalid unless all four sections are completed by the purchaser.

## SECTION 1: TYPE OF PURCHASE

- A. One-Time Purchase  
Order or Invoice Number: \_\_\_\_\_
- B. Blanket Certificate. Recurring Business Relationship
- C. Blanket Certificate  
Expiration Date (maximum of four years): \_\_\_\_\_

The purchaser hereby claims exemption on the purchase of tangible personal property and selected services made from the vendor listed below. This certifies that this claim is based upon the purchaser's proposed use of the items or services, OR the status of the purchaser.

Vendor's Name and Address

## SECTION 2: ITEMS COVERED BY THIS CERTIFICATE

Check one of the following:

1.  All items purchased.
2.  Limited to the following items: \_\_\_\_\_

## SECTION 3: BASIS FOR EXEMPTION CLAIM

Check one of the following:

1.  For Lease. Enter Use Tax Registration Number: \_\_\_\_\_
2.  For Resale at Retail. Enter Sales Tax License Number: \_\_\_\_\_

The following exemptions DO NOT require the purchaser to provide a number:

3.  Agricultural Production. Enter percentage: \_\_\_\_\_%
4.  Church, Government Entity, Nonprofit School, or Nonprofit Hospital (Circle type of organization).
5.  Contractor (must provide *Michigan Sales and Use Tax Contractor Eligibility Statement* (Form 3520)).
6.  For Resale at Wholesale.
7.  Industrial Processing. Enter percentage: \_\_\_\_\_%
8.  Nonprofit Internal Revenue Code Section 501(c)(3) or 501(c)(4) Exempt Organization (must provide IRS authorized letter with this form).
9.  Nonprofit Organization with an authorized letter issued by the Michigan Department of Treasury prior to June 1994 (must provide copy of letter with this form).
10.  Rolling Stock purchased by an Interstate Motor Carrier.
11.  Qualified Data Center
12.  Other (explain): \_\_\_\_\_

## SECTION 4: CERTIFICATION

*I declare, under penalty of perjury, that the information on this certificate is true, that I have consulted the statutes, administrative rules and other sources of law applicable to my exemption, and that I have exercised reasonable care in assuring that my claim of exemption is valid under Michigan law. In the event this claim is disallowed, I accept full responsibility for the payment of tax, penalty and any accrued interest, including, if necessary, reimbursement to the vendor for tax and accrued interest.*

Business Name		Type of Business (see codes on page 2)	
Business Address		City, State, ZIP Code	
Business Telephone Number (include area code)		Name (Print or Type)	
Signature and Title		Date Signed	

## Instructions for completing *Michigan Sales and Use Tax Certificate of Exemption (Form 3372)*

**Purchasers** may use this form to claim exemption from Michigan sales and use tax on qualified transactions. It is the Purchaser's responsibility to ensure the eligibility of the exemption being claimed. All claims are subject to audit. Non-qualified transactions are subject to tax, statutory penalty and interest.

**Sellers** are required to maintain records, paper or electronic, of completed exemption certificates for a period of four years. Michigan does not issue "tax exempt numbers" and a seller may not rely on a number for substitution of an exemption certificate. Other documentation that sellers in the State of Michigan may accept are the Uniform Sales and Use Tax Certificate approved by the Multistate Tax Commission, the Streamlined Sales and Use Tax Agreement Certificate of Exemption, the same information in another format from the purchaser, or resale or exemption certificates or other written evidence of exemption authorized by another state or country.

### SECTION 1:

Place a check in the box that describes how you will use this certificate.

- A) Choose "One-Time Purchase" and include the invoice number this certificate covers.
- B) Choose "Blanket Certificate" if there is a "recurring business relationship." This exists when a period of not more than 12 months elapses between sales transactions between the seller and purchaser.
- C) Choose "Blanket Certificate" and enter the expiration date (maximum four years) when there is a period of more than 12 months between sales transactions.

Print the vendor's name and address in the area provided.

### SECTION 2:

Place a check in the box for "All items purchased" or choose "Limited to" and list the items that are covered by the exemption claim.

### SECTION 3:

Place a check in the box that applies and provide the additional information requested for that exemption. The exemptions listed are the most common. If the exemption you are claiming is not listed use "Other" and enter the qualifying exemption.

### SECTION 4:

Use the number that describes your business or explain any other business type not provided.

01	Accommodations	10	Utilities
02	Agricultural	11	Wholesale
03	Construction	12	Advertising, newspaper
04	Manufacturing	13	Non-Profit Hospital
05	Government	14	Non-Profit Educational
06	Rental or leasing	15	Non-Profit 501(c)(3) or 501(c)(4)
07	Retail	16	Qualified Data Center
08	Church	17	Other
09	Transportation		

Print the name of the business, address, city, state and ZIP code. Sign and provide your title (i.e. owner, president, treasurer, etc.). Provide your printed name and date the certificate.

**DO NOT SEND THIS EXEMPTION CERTIFICATE TO THE DEPARTMENT OF TREASURY.**

## Request for Taxpayer Identification Number and Certification

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

<b>Print or type See Specific Instructions on page 2.</b>	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 ▶
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### 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.

**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) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee <sup>1</sup> 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.

**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.

**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.