



PLANNING & DEVELOPMENT PROFESSIONAL SERVICES REQUEST FOR QUOTE

(THIS SECTION IS COMPLETED BY GDPM)

Job Name:

Contract #:

Scope:

Anticipated Project Term:

Anticipated Start Date

Prevailing Wage:

Contractor: Please indicate if any of the following contract award preference apply: (for more information on whether your company is eligible for any of the following preference categories, please go to <http://www.dmha.org/working-with-gdpm/doing-business-with-dmha/diversity.html>).

Check at least one of the following (If checked, please attach documentation):

Section 3

MBE/WBE

Veteran

None Apply

Name of Business:

Street Address:

Street Address Line 2:

City:

State:

Zip Code:

Contact Number:

E-mail:

Contractor's Proposal & Price:

By signing below, Contractor acknowledges that if selected for the Contract Award, Contractor will perform all work necessary to complete the task as specified above at Contractor's quoted price within the time period provided. Further, Contractor has reviewed and accepts all GDPM Professional Services General Terms and Conditions and, unless otherwise specified in writing by GDPM, no other contract documents will be necessary. A copy of all GDPM Required Contract Documents is available at <http://www.dmha.org/RAD/contract-documents.html> or upon request by e-mailing at housingdevelopment@gdpm.org.

Contractor Signature of Acceptance

Date

Acceptance of Proposal:

The above price, specifications, and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified.

GDPM Signature of Acceptance

Date

Project Start Date



Job Title:
Vacant Lot Lawn Care

Location(s):
Various



If you would like to submit a bid, you must complete the GDPM Quote Form. It must be signed. If the proposal section does not have enough room for your quote, please write 'see attached' and attach your quote. Please complete and attached the Vacant Lot Lawn Care Price Sheet.

If you are interested in working with GDPM please contact housingdevelopment@dmha.org and request a vendor registration packet. Once submitted, you will be notified of all contracting opportunities related to the areas you select when registering.

PROJECT NAME: Vacant Lot Lawn Care

LOCATION: Various

Scope of Services:

The contractor(s) shall be prepared to perform the following services, according to the work schedule outlined in the specifications below. The contractor(s) shall provide the management, supervision, manpower, and equipment necessary to provide the lawn care services, as detailed in this solicitation. The Contractor(s) will also supply grass seed, fertilizer, lime, pine needles, mulch, and herbicides needed.

Contractor must provide individual pricing for each service listed below. The individual pricing will be based on the specified quantity providing for an increase or reduction to quantity as needed but ensuring the average cost for the service. The contractor must provide all materials, equipment, labor and any other related items. GDPM reserves the right to inspect all materials, equipment and credentials for labor providing services at AMPs and/or Portfolios prior to and after contract award.

List of Services - MANDATORY

1. General

- a. To begin by April 17, 2023
- b. Mow all grass areas on a property, cost based on 26 mows per season (list price per cut)

- c. Trash and litter pick-up and removal from parking lot(s), sidewalks, common area(s), and grass shall be completed prior to each mowing. At no time shall debris be mowed over and left on the lawn.
- d. If available, The Contractor **MAY** use GDPM dumpster for the disposal of unwanted items found on the grounds. Grass areas should be mowed according to the specifications below, edged and weeding of borders and edges
- e. String trimming to be done on all grass areas not accessible with mowing equipment and/or in the event the grass exceeds 4" in height due to the rainy season.
- f. Clippings are to be removed from the lawn and promptly blown off concrete and asphalt areas, including but not limited to, sidewalks, drives and parking lots after mowing and trimming. GDPM dumpsters **may NOT** be used to dispose of the clippings.
- g. From contract begin date to September 15, the mower blade setting will be 2 ½". The grass height shall not exceed 3 ½" between mowing and contractor shall not allow grass to exceed 4" before mowing. If rainy conditions restrict the mowing process and the grass exceeds 4" in height, the grass shall be cut with a string trimmer to less than 4" in height before mowed.
- h. September 16th – November 30, mower blade settings will be 2" and the grass height shall not exceed 3" between mows. At no time shall the grass exceed 4" in heights.

2. Edging of all sidewalks,

- a. Cost based on 2 times per year (list price per edge)
- b. Services to commence no later than May 15th, of each year, for the first event and no sooner than July 15th and no later than August 15th of each contract period for the second event.
- c. Edging of all concrete and asphalt areas, sidewalks, curbs and drives, beginning with the first mow of the season. When completing string trimming, vendor must invert edger to ensure curb appeal.

3. Fertilization

- a. To begin no later than April 30th, the second application no sooner than June 1st and no later than June 30th.
- b. The contractor will supply and apply fertilization to all common area grass 3 times per year.
- c. SPRING WEED & FEED, based on 2 applications. The application will be a formula of 47-3-3 application rate, as well as the optimum time of application, will be as per the manufacturers' recommendations printed on the bag or label.
- d. FALL WEED AND FEED, one time per season, application no sooner than October 1st and no later than October 14th. The application will be a formula of 47-0-0 application rate, as well as the optimum time of application, will be as per the manufacturers' recommendations printed on the bag or label.
- e. Fertilization must be completed by a licensed company. USDA Applicator License. from using "Retail Type" weed and feed. They must provide copy of license. Reseed grassed areas where needed.

4. Weed control

- a. The Contractor will ensure the asphalt and concrete areas, sidewalks, parking lots, mulch beds and common areas are weed and grass free *at all times*. For asphalt, concrete, walkways, sidewalks contractor may use round up or equal. However, in the beds, GDPM recommends a product like
- b. PREEN or equal and hand/equipment weeding of the beds so to ensure other plant material is not disturbed.

5. Spring Clean Up

- a. To begin no later than April 30th
- b. The Contractor is to remove all debris (i.e., leaves, trash, broken/detached branches from shrub and bed areas.
- c. All beds are to be cleanly edged and shall not exceed their current size and/or shape.

6. Shrub/Tree trimming, shaping and pruning

- a. Cost based on 2 times per year (list price per edge)
- b. All shrub and ground cover will be shaped or sheared evenly in accordance with GDPM standards for the greatest curb appeal effect.
- c. This service should also include removing any invasive plant items (i.e Honey Suckle, Poison Oak etc.)
- d. Hand pruning in combination with thinning of old growth shall be used to promote plant growth and rubs and overgrowth are to be trimmed at least 12” back off of buildings, fencing and GDPM property lines.

List of Services - OPTIONAL

Optional services may be provided based on the contract cost listed under the Cost Price AMP Form. The Sr. Manager of Asset Management and/or Vice President of Programs may determine the need for additional mandatory services. All optional services and/or *additional* mandatory services will require a GDPM Purchase Order.

7. Leaf Removal, cost per event

- a. On an ongoing basis leaves will be considered a normal part of the clean-up process and the Contractor will be responsible for the period of October through November to ensure removal of fallen leaves year end leaf proper disposal. The proper disposal **may not** include use of the GDPM dumpster.

8. Mulch

- a. If selected, service to be performed no later than May 15th.
- b. Install a minimum of 2” of treated mulch in all beds and around trees at each location.
- c. Black Gold

Contract will be awarded to lowest best bidder. The contract award will be for a term of one year with two one year options to renew.

Please submit any questions to housingdevelopment@dmha.org

How to Quote: Please provide quote per service for each address on the attached price sheet **Bid Deadline:** March 09, 2023 @ 10:00 am.

GDPM VACANT LOT LAWN CARE PRICE SHEET

Add cost for each service for each address.

Parcel No.	Site Name/Address	Cost Per Cut-Mandatory (Includes weed control, string trimming, trash/debris removal) Items 1, 4, Scope of Service	Cost per Edge - Mandatory Item 2 Scope of Service	Cost per Fertilization - Mandatory Item 3 Scope of Service	Cost per Spring Clean Up Mandatory Item 5 Scope of Service	Cost per edge Trim/Prune – Optional Item 6 Scope of Service	Cost for Leaf Removal per event (ongoing basis) – Optional Item 7 Scope of Service	Cost for Mulch – Optional Item 8 Scope of Service <i>*see note below</i>
R72 07414 0031, 32, 33, 34, 35, 36	Audubon Park Dayton, Ohio 45402							
R72 07503 0046	876 Riverview Terrace Dayton, Ohio 45402							
R72 07512 0013	1218 Rivervire Terrace Dayton, Ohio 45402							
R72 07502 0012	51 Daytob Avenue Dayton, Ohio 45402							
R72 07503 0050	Riverview Terrace Dayton, Ohio 45402							
R72 07503 0048	870 Riverview Terrace Dayton, Ohio 45402							

Parcel#	Site Address	Cost Per Cut-Mandatory <i>(Includes weed control, string trimming, trash/debris removal) Items 1, 4, Scope of Service</i>	Cost per Edge - Mandatory <i>Item 2 Scope of Service</i>	Cost per Fertilization - Mandatory <i>Item 3 Scope of Service</i>	Cost per Spring Clean Up Mandatory <i>Item 5 Scope of Service</i>	Cost per edge Trim/Prune – Optional <i>Item 6 Scope of Service</i>	Cost for Leaf Removal per event (ongoing basis) – Optional <i>Item 7 Scope of Service</i>	Cost for Mulch – Optional <i>Item 8 Scope of Service</i> *see note below
R72 07503 0045	879 Riverview Terrace Dayton, Ohio 45402							
R72 07503 0057	883-885 Riverview Terrace Dayton, Ohio 45402							
R72 07503 0044	884-886 Riverview Terrace Dayton, Ohio 45402							
R72 07503 0042	892 Riverview Terrace Dayton, Ohio 45402							
R72 07503 0063	W. Riverview Terrace Dayton, Ohio 45402							
R72 07502 0051	8 Dayton Avenue Dayton, Ohio 45402							
R72 07503 00043	6 Dayton Avenue Dayton, Ohio 45402							

Parcel#	Site Address	Cost Per Cut-Mandatory <i>(Includes weed control, string trimming, trash/debris removal) Items 1, 4, Scope of Service</i>	Cost per Edge - Mandatory <i>Item 2 Scope of Service</i>	Cost per Fertilization - Mandatory <i>Item 3 Scope of Service</i>	Cost per Spring Clean Up Mandatory <i>Item 5 Scope of Service</i>	Cost per edge Trim/Prune – Optional <i>Item 6 Scope of Service</i>	Cost for Leaf Removal per event (ongoing basis) – Optional <i>Item 7 Scope of Service</i>	Cost for Mulch – Optional <i>Item 8 Scope of Service *see note below</i>
R72 07502 0044	2-4 Dayton Avenue Dayton, Ohio 45402							
R72 07411 0066	524 Williams Dayton, Ohio 45402							
R72 07411 0065	520 Williams Dayton, Ohio 45402							
R72 07407 0030	NW Edgewood/Middle Dayton, Ohio 45402							
R72 07407 0060	NE Audubon/ Meredith. Dayton, Ohio 45402							
R72 07414 0014	524-526 Middle Street Dayton, Ohio 45402							
R72 07510 0056	1115 W. Riverview. Dayton, Ohio 45402							

Parcel#	Site Address	Cost Per Cut-Mandatory <i>(Includes weed control, string trimming, trash/debris removal) Items 1, 4, Scope of Service</i>	Cost per Edge - Mandatory <i>Item 2 Scope of Service</i>	Cost per Fertilization - Mandatory <i>Item 3 Scope of Service</i>	Cost per Spring Clean Up Mandatory <i>Item 5 Scope of Service</i>	Cost per edge Trim/Prune – Optional <i>Item 6 Scope of Service</i>	Cost for Leaf Removal per event (ongoing basis) – Optional <i>Item 7 Scope of Service</i>	Cost for Mulch – Optional <i>Item 8 Scope of Service</i> *see note below
R72 07509 0050	500 Edgewood Ave. Dayton, Ohio 45402							
R72 07510 0032	615 Meredith Street. Dayton, Ohio 45402							
R72 07510 0027	609-611 Meredith Street Dayton, Ohio 45402							
R72 07501 0034	208 Holt Street Dayton, Ohio 45402							
R72 88 2 29 1	352 Mercer Dayton, Ohio 45402							
R72 12311 0030	2036 N Gettysburg Ave. Dayton, Ohio 45406							
R72 12309 0004	2032 N. Gettysburg Ave. Dayton, Ohio 45406							

Parcel#	Site Address	Cost Per Cut-Mandatory <i>(Includes weed control, string trimming, trash/debris removal) Items 1, 4, Scope of Service</i>	Cost per Edge - Mandatory <i>Item 2 Scope of Service</i>	Cost per Fertilization - Mandatory <i>Item 3 Scope of Service</i>	Cost per Spring Clean Up Mandatory <i>Item 5 Scope of Service</i>	Cost per edge Trim/Prune – Optional <i>Item 6 Scope of Service</i>	Cost for Leaf Removal per event (ongoing basis) – Optional <i>Item 7 Scope of Service</i>	Cost for Mulch – Optional <i>Item 8 Scope of Service</i> *see note below
R72 12310 0009	2000 N. Gettysburg Dayton, Ohio 45406							
R72 12311 0029	Necco Ave Dayton, Ohio 45406							
R72 09611 A0009	1313-1315 Germantown Street Dayton, Ohio 45417							
R72 09710 0003	2118 Germantown St. Dayton, Ohio 45417							



PLANNING & DEVELOPMENT VENDOR REGISTRATION FORM

GENERAL INFORMATION

Vendor Name

Contact Name

Contact Person's Title

Street Address

Street Address Line 2

City

State

Zip Code

Phone Number

Other Phone

Fax Number

E-mail Address

DISCLAIMER

The completion and submission of the Vendor Registration Form does not guarantee any minimum or maximum amount of work for a Vendor. It simply means that a Vendor is registered to conduct business with GDPM as opportunities are made available. At that time, the Vendor may have the opportunity to submit a bid, quote or proposal. Likewise, the submission of a bid, quote or proposal does not guarantee any Vendor the right to an award as all procurement activity conducted by GDPM must be in full compliance with the following regulations:

- 2 CFR Part 200
- HUD Procurement Handbook 7460.8 REV 2
- GDPM's Procurement Policy and Procedures

For registrations you must submit a W-9 Form.

GDPM VENDOR REGISTRATION FORM

BUSINESS CLASSIFICATION

Taxpayer Identification Number or Social Security Number

(must select at least 1)

Individual /Sole Proprietorship

Partnership

Joint Venture

Not-for-Profit

Corporation

State of Incorporation

Resident Owned Business

Other

Number of Years Company has been in Business:

Number of Employees:

ECONOMIC INCLUSION

Certifying documentation or notarized declaration must be provided to GDPM to prove status:

(must select at least 1)

Not Applicable

Small Business

Disabled Owned

Veteran Owned

Woman Owned (at least 51%)

Minority Owned (at least 51%):

Section 3 Business Concern:

GDPM VENDOR REGISTRATION FORM

Would you like to receive e-mails on development opportunities that involve your services?

VENDORS SERVICES AND/OR PRODUCTS

Please specify the type of service(s) or product(s) that your business provides:

(must select at least 1)

Appraisal (Real Property)

Asphalt Repair

Architecture/Engineering

Cabinet Installation

Carpet Cleaning

Concrete Repair

**Construction: Exterior
Renovation**

**Construction: Interior
Renovation**

Construction: New

Construction: Repair

Construction Management

Demolition

Design Services

Electrical Supplies

Elevators

**Energy Services – Building
Facilities**

Environmental Services

Planning Design

Fire Suppression and Inspection

Flooring

Hazardous Materials Removal

HVAC

Janitorial Services

Land Acquisition

Land Surveying

Landscaping Services

Masonry

Mowing Services

Painting

Planning Design

Playgrounds

Plumbing

Real Estate Appraisals

Roofing

Siding & Installation

Waste Removal

Waster Repair Restoration

Other



SECTION 3 BUSINESS CONCERN APPLICATION

Are you a Section 3 business? Yes No

If you select 'No' to the above question you do not have to complete this form

Section 3 is a provision of the Housing and Urban Development (HUD) Act of 1968 that helps foster local economic development, neighborhood economic improvement, and individual self sufficiency. The Section 3 program requires that recipients of certain HUD financial assistance, to the greatest extent feasible, provide job training, employment, and contracting opportunities for low-or very-low income residents in connection with projects and activities in their neighborhoods.

Name of Business:

Contact Name:

Contact Person's Title:

Street Address:

Street Address Line 2:

City:

State:

Zip Code:

Phone Number:

Other Phone:

E-mail Address:

Type of Business:

(please attach supporting documentations)

**Services Your
Business Provides:**

GDPM SECTION 3 BUSINESS CONCERN

I certify that _____ (company's name) is applying to become a bona fide Section 3 business concern, and that it will meet the following definition of a Section 3 business concern:

Check at least one
of the following:

Category 1

Category 2

Category 3

Category 4

Category 1

Business concerns that are 51 percent or more owned by residents of GDPM housing or developments for which the Section 3 covered assistance is expended, or whose full-time, permanent workforce includes 30 percent of GDPM Residents as employees.

Category 2

Business concerns that are 51 percent or more owned by residents of other housing developments or developments managed by the GDPM that is expending the Section 3 covered assistance, or whose full-time, permanent workforce includes 30 percent of these persons as employees.

Category 3

HUD YouthBuild programs being carried out in the metropolitan area (or non-metropolitan county) in which the Section 3 covered assistance is expended.

Category 4

Business concerns that are 51 percent or more owned by section 3 residents, or whose permanent, full-time workforce includes no less than 30 percent of employees who meet the low-income guidelines and live in the GDPM covered assistance area; or businesses that provide evidence of a commitment to subcontract in excess of 25 percent of the total dollar award of all subcontracts to be awarded to Section 3 business concerns.

Note: If you certify above that your business is a Section 3 Business, and you qualify for award of the contract based on the preference given to section 3 businesses and described in the solicitation, GDPM may request additional documentation and information as needed. If you have any questions about this form, please our Procurement Department at (937) 910-7500, or by send an e-mail to procurement@gdpm.org.

"I hereby certify the information provided by me to be true and correct, and understand any falsification of any of the information could subject me to punishment under the law."

Signature of Chief Executive Officer

Date

Request for Taxpayer Identification Number and Certification

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

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

Print or type. See Specific Instructions on page 3.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► _____ Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions) ► _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>
	5 Address (number, street, and apt. or suite no.) See instructions.	Requester's name and address (optional)
	6 City, state, and ZIP code	
	7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

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

Social security number								
				-				
or								
Employer identification number								
				-				

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

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

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
 - Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
 - Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
 - Form 1099-S (proceeds from real estate transactions)
 - Form 1099-K (merchant card and third party network transactions)
 - Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
 - Form 1099-C (canceled debt)
 - Form 1099-A (acquisition or abandonment of secured property)
- Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.
- If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting*, later, for further information.

Note: If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States.

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items.

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the instructions for Part II for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code*, later, and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships*, earlier.

What is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, later, and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

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

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

Note: ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C corporation, or S corporation.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2, "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

Line 3

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

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

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)

2—The United States or any of its agencies or instrumentalities

3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

4—A foreign government or any of its political subdivisions, agencies, or instrumentalities

5—A corporation

6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession

7—A futures commission merchant registered with the Commodity Futures Trading Commission

8—A real estate investment trust

9—An entity registered at all times during the tax year under the Investment Company Act of 1940

10—A common trust fund operated by a bank under section 584(a) 11—A financial institution

12—A middleman known in the investment community as a nominee or custodian

13—A trust exempt from tax under section 664 or described in section 4947

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 5 ²
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a) J—

A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

Note: You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note: See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.SSA.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/Businesses and clicking on Employer Identification Number (EIN) under Starting a Business. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note: Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, 4, or 5 below indicates otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code*, earlier.

Signature requirements. Complete the certification as indicated in items 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.

You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABLE accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

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

For this type of account:	Give name and EIN of:
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

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

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

³ You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships*, earlier.

***Note:** The grantor also must provide a Form W-9 to trustee of trust.

Note: If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records From Identity Theft

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes.

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Visit www.irs.gov/IdentityTheft to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.