

ORIGINAL

REQUEST FOR QUOTATION

THIS IS NOT AN ORDER

# The City of Parkersburg

FINANCE OFFICE

PARKERSBURG, WEST VIRGINIA

Inquiry # **2556**

July 28, 2022

Bids Due: **4:00 P.M., THURSDAY, AUGUST 4, 2022**

Bid Opening: **10:00 A.M., FRIDAY, AUGUST 5, 2022**

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ITEM – QUANTITY – UNIT

DESCRIPTION

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Sealed bids for **ONE (1) SET OF BATTERY-POWERED EXTRICATION TOOLS** will be received in the office of the Finance Director, First Floor, City Building, #1 Government Square, Parkersburg WV 26101, until **4:00 P.M. local time on THURSDAY, AUGUST 4, 2022. ALL SEALED BIDS WILL BE PUBLICLY OPENED AND READ ALOUD AT 10:00 A.M. FRIDAY, AUGUST 5, 2022** local time. Bids received after the time for opening of bids will be returned to the bidder unopened. The City will not be responsible for late mail or other deliveries. Vendors shall be registered in West Virginia.

ONLY ONE PROPOSAL MAY BE SUBMITTED BY EACH RESPONDENT UNLESS THERE ARE ALTERNATE BID SPECIFICATIONS INCLUDED IN THE PROPOSAL.

Envelopes must be plainly marked: **Inquiry #2556, "Bids for Finance Director"**

Each bid shall contain the full name and address of every person, firm or corporation interested in the same, and if a corporation, the name and address of the President and Secretary.

The Purchasing Director reserves the right to reject all bids or parts of bids for any one or more supplies or contractual services included in the proposed contract, when the public interest will be served.

E.E.O. Clause statements apply to this purchase order.

THE CITY OF PARKERSBURG DOES NOT DISCRIMINATE ON THE BASIS OF DISABILITY IN THE ADMISSION OR ACCESS TO, OR EMPLOYMENT IN, ITS PROGRAMS OR ACTIVITIES.

Unless this contract is exempted by Rules and Regulations of the Secretary of Labor, there is incorporated herein by reference paragraphs (1) through (7) of the contract clause set forth in Section 202 of Executive Order 11246: Section 402 of the Veterans Readjustment Assistance Act of 1974 and Section 503 of the Rehabilitation Act of 1973.

NOTE – IMPORTANT INSTRUCTIONS

Unless otherwise stated, prices quoted are assumed to be firm. Any deviations from our specifications must be clearly indicated. Reply on your form. Where applicable, indicates list price, discount, extended net price for each item, terms, F.O.B. point, and shipping schedule.

  
ERIC A. GILES  
DIRECTOR OF FINANCE



- Weight of the tool does not exceed 50 lbs. excluding battery. \_\_\_
- Noise level at the tool of no more than 85 dB(A) to meet NIOSH standards. \_\_\_
- The control mechanism operation shall be labeled for identification. \_\_\_
- Minimum operating pressure – 10,000 psi. \_\_\_
- Tool shall have a turbo function controlled by the user. \_\_\_
- Minimum Cutter opening – 7 inches. \_\_\_
- LED lights on the front of the tool. \_\_\_
- The tool must be suitable for underwater use. \_\_\_
- Tool shall include a check valve to prevent movement of blades in the event of power loss. \_\_\_
- Pressure levels shall be indicated on the tool. \_\_\_
- Battery state of charge shall be indicated on the tool. \_\_\_

**Required Components:**

**Yes   No   Offered**

**Spreader:**

- Brushless DC electrical motor. \_\_\_
- Tool is operated by a hydraulic activated piston. \_\_\_
- The tool will have two: equal, metal alloy spreader arms. \_\_\_
- The tool shall be protected by a pressure relief valve. \_\_\_
- Tool must be equipped with a temperature management system to allow for use in hot weather conditions. \_\_\_
- The open and close positions are clearly marked. \_\_\_
- Tool shall stop when the actuator is released. \_\_\_
- Tool shall have a turbo function controlled by the user. \_\_\_
- The tool must be suitable for underwater use. \_\_\_
- Noise level at the tool of no more than 85 dB(A) to meet NIOSH standards. \_\_\_
- LED lights on the front of the tool \_\_\_
- Weight of tool does not exceed 44 lbs. excluding battery. \_\_\_
- Spreading distance not less than 28.5 inches \_\_\_
- Pulling distance not less than 22 inches \_\_\_
- Tips shall be removable that can be used for spreading, squeezing, and pulling. \_\_\_
- Removable tips have an aggressive design for maximum performance and gripping capability. \_\_\_

- The tool shall be compatible with an optional chain and shackle set for pulling operations. \_\_\_\_\_
- The tool shall have two handles, one in the rear of the tool, and one in the middle. The middle handle shall wrap around a minimum of two sides and the top allowing for ease of use if the tool needs turned on either side. \_\_\_\_\_
- Minimum operating pressure – 10,000 psi \_\_\_\_\_
- Tool cylinder made of anti-corrosive lightweight material \_\_\_\_\_
- Level of pressure shall be indicated on the tool. \_\_\_\_\_
- Battery state of charge shall be indicated on the tool. \_\_\_\_\_
- The spreader shall produce a minimum HSF test result of 15,100 lbf. \_\_\_\_\_
- The spreader shall produce a minimum LSF test result of 10,500 lbf. \_\_\_\_\_
- The spreader shall produce a minimum HPF test result of 10,340 lbf. \_\_\_\_\_
- The spreader shall produce a minimum LPF test result of 6,295 lbf. \_\_\_\_\_
- Tool shall include a check valve to prevent movement of the arms in the event of power loss. \_\_\_\_\_
- Pressure levels shall be indicated on the tool. \_\_\_\_\_
- Battery state of charge shall be indicated on the tool. \_\_\_\_\_

**Required Components:**

**Yes   No   Offered**

**Telescoping Ram:**

- Double acting hydraulic cylinder. \_\_\_\_\_
- Multi-stage cylinder system. \_\_\_\_\_
- Brushless DC electrical motor. \_\_\_\_\_
- The control mechanism operation shall be labeled for identification. \_\_\_\_\_
- LED lights on the front and back of the tool. \_\_\_\_\_
- The tool must be suitable for underwater use. \_\_\_\_\_
- Minimum extended distance – 53.5 inches \_\_\_\_\_
- Minimum force for piston 1 – 24,300lbf \_\_\_\_\_
- Minimum force for piston 2 – 13,500 lbf \_\_\_\_\_
- Minimum operating pressure – 7,250 psi \_\_\_\_\_
- Tool cylinder made of anti-corrosive lightweight material \_\_\_\_\_

- Tool must be equipped with a temperature management system to allow for use in hot weather conditions. \_\_\_\_\_
- Extend and retract piston are clearly marked. \_\_\_\_\_
- Weight of the tool does not exceed 42 lbs. excluding battery. \_\_\_\_\_
- Claw feet shall swivel on both ends. \_\_\_\_\_
- Claw feet shall be made of material to enable durable gripping and minimize slipping. \_\_\_\_\_
- Tool shall include a check valve to prevent movement of the piston rod in the event of power loss. \_\_\_\_\_
- Noise level at the tool of no more than 85 dB(A) to meet NIOSH standards. \_\_\_\_\_
- Tool shall have a turbo function controlled by the user. \_\_\_\_\_
- Pressure levels shall be indicated on the tool. \_\_\_\_\_
- Battery state of charge shall be indicated on the tool. \_\_\_\_\_
- Tool shall stop when actuator is released. \_\_\_\_\_

**Required Components:**

**Yes    No    Offered**

**Batteries/Charger:**

- Two batteries per tool \_\_\_\_\_
- Minimum battery capacity – 5 Ah \_\_\_\_\_
- Minimum battery voltage – 25 VDC \_\_\_\_\_
- Minimum Watt Hours – 140 \_\_\_\_\_
- Battery type – Lithium Ion \_\_\_\_\_
- State of charge displayed on battery \_\_\_\_\_
- Battery suitable for underwater use \_\_\_\_\_
- Tools have the ability of using an external power source to power the tool in the case all batteries are empty. \_\_\_\_\_
- 110 AC charger per tool \_\_\_\_\_
- Minimum three year warranty on batteries \_\_\_\_\_
- Smart battery and/or charging system to maintain and prevent overcharging of the batteries. \_\_\_\_\_

## **INFORMATION FOR BIDDERS**

### **SPECIAL CONDITIONS**

**Special conditions included in the specifications shall take precedence over any provisions stipulated hereunder.**

### **SUBMISSION OF PROPOSAL**

**Bids must be submitted on this proposal form and enclosed in a sealed envelope marked as specified in the legal notice. Blank spaces in the proposal may result in its rejection. It is important the entire bid documents be returned intact and that all pages be in proper sequence. If vendor does not wish to bid, the proposal should be so marked and returned. Bidders are invited to be present at the opening of the proposals. All vendors and contractors shall be registered in West Virginia.**

### **ACCEPTANCE AND REJECTION**

**This proposal submitted by the bidder to the City of Parkersburg will be accepted or rejected within a period of sixty (60) days from the bid opening date. The City reserves the right to reject any or all bids, to waive technicalities, and to request a re-bid on the required material. If more than one item, prices shall be quoted on the units requested. However, each item shall be considered a separate bid and the City of Parkersburg reserves the right to award the contract on each item separately or on all items as a whole or any combination thereof. Bidders whose proposal is made on an "All or None" basis must clearly state such fact in the proposal.**

### **SIGNATURE REQUIRED**

**The proposal page must be signed in ink. If the bidder is a firm or corporation, insert the corporate name followed by the signature of a person authorized to sign said bid; if a sole proprietorship the signature of the owner is required. Where the person signing for a corporation is other than the president, an affidavit or a resolution of the Board of Directors showing the authority of that person to bind the corporation must be furnished.**

### **DEFAULT PROVISION**

**In the case of default by the bidder or contractor, the City of Parkersburg may procure the articles or services from other sources and hold the bidder or contractor responsible for any excess costs occasioned or incurred thereby.**

## **APPLICABLE LAWS**

The Revised Code of the State of West Virginia, the Charter of the City of Parkersburg, and all City ordinances insofar as they apply to the laws of competitive bidding, contracts and purchases are made a part thereof.

## **INFRINGEMENTS AND INDEMNIFICATIONS**

The contractor shall indemnify and save from loss the City of Parkersburg, West Virginia, from all suits and expense, over and above those included in the contract prices, for royalties or infringement or patents that may be involved in the use of equipment, machinery, supplies or material, and the contractor shall undertake to defend, at his own expense, any and all suits brought against the City of Parkersburg, by reason of the things above specified.

## **LIABILITY, INSURANCE, LICENSES AND PERMITS**

Where bidders are required to enter or go onto City of Parkersburg property to deliver materials or perform work or services as a result of bid award, the bidder will assume the full duty, obligation and expense of obtaining all necessary licenses, permits and insurance when required. The bidder shall be liable for any damages or loss to the City of Parkersburg occasioned by negligence of the bidder (or his agent) or any person the bidder has designated in the completion of his contract as a result of his bid.

## **TAXES**

For purchases of equipment and materials, Federal and/or State taxes are not to be included in prices quoted. The successful bidder will be furnished the City's tax exemption certificate if needed.

For contractual services, the City's tax exemption will not be extended to any contractor for the purchase of materials.

## **CHANGES AND ADDENDA TO BID DOCUMENTS**

Each change or addendum issued in relation to this bid document will be on file in the office of the Purchasing Director no less than five (5) working days prior to the scheduled bid opening date. In addition, to the extent possible, copies will be mailed to each person registered as having received a set of bid documents. Total bid inquiry or specified item cancellations may be issued later than the time specified above.

## **PRICING**

**Bidders are to quote firm or fixed prices unless otherwise noted in the specifications. In case of discrepancy in computing the amount of the bid, the UNIT PRICE quoted will govern. In the event of a conflict between the price in numbers and the price in words, the price in words will control.**

**Quotations are requested F.O.B. destination. If quoted F.O.B. Shipping Point include freight estimate and full value insurance cost.**

## **QUALITY**

**Unless otherwise stated by the bidder the proposal will be considered as being in strict accordance with specifications outlined in the Bid Document.**

**References to a particular trade, manufacturer's catalog or model number are made for descriptive purposes to guide the bidder in interpreting the requirements of the City of Parkersburg. They should not be construed as excluding proposals on other types of materials, equipment and supplies. However the bidder, if awarded a contract, will be required to furnish the particular item referred to in the specifications or description unless a departure or substitution is clearly noted and described in the proposal.**

## **SAMPLES**

**Samples, when requested, must be furnished free of expense to the City of Parkersburg and if not destroyed, will be returned at the bidder's expense.**

## **CONTRACT AND BOND**

**The bidder to whom an award is made may be required to execute a written contract with the City of Parkersburg, West Virginia, within ten days after receiving such contract for execution, and as specified in the legal notice, furnish a good and approved bond conditioned upon the faithful performance of the same. The proposal, contract, proposal bond, (if applicable), and performance bond, (if applicable) shall be in the form hereto attached.**

**Every bidder must take notice of the fact that even though his proposal be accepted and the documents signed by the bidder to whom an award is made and by the Purchasing Director on behalf of the City of Parkersburg, that no such award or**



**signing by the Purchasing Director shall be considered a binding contract without the proper certificate by the City of Parkersburg Finance Director that funds are available, or without the approval of the City Attorney as to the form and legality of the contract.**

### **AWARD OF CONTRACT:**

**Contract shall be awarded to the lowest responsible bidder. In determining the lowest responsible bidder, in addition to price, the Purchasing Director shall consider:**

- A. The ability, capacity and skill of the bidder to perform the contract or provide the services required;**
- B. The character, integrity, reputation, judgement, experience and efficiency of the bidder;**
- C. The quality of performance of other contracts or services;**
- D. The sufficiency of the financial resources and ability of the bidder to perform the contract or provide the services;**
- E. The ability of the bidder to provide future maintenance and service for the use of the subject of the contract.**

### **OMISSIONS**

**Bidders shall not be permitted to use to their advantage any omissions or error in the specifications, requirements or contract documents, and the City of Parkersburg reserves the right to issue new instructions as addendum.**

**PLEASE READ CAREFULLY**

**NOTICE TO WEST VIRGINIA RESIDENT  
VENDORS AND VENDORS THAT PAY  
PARKERSBURG CITY B & O TAXES**

You are entitled to a bid preference equal to 2% of your bid if you are a WV resident vendor.

In addition if you pay B & O taxes to the City of Parkersburg you may receive an additional bid preference equal to the amount of B & O tax you would have to pay as the result of being awarded the contract which is the object of this bid.

**WARNING**

In order to qualify for either or both preferences you must claim the preference(s) on your bid application. If you fail to do so you can not receive the applicable preference(s)

**EXCEPTION: IF THIS PROJECT IS FUNDED WITH FEDERAL  
MONIES THE 2% BIDDER PREFERENCE IS NOT APPLICABLE  
FOR THIS BID.**

WE (I), THE BELOW SIGNED HEREBY PROPOSE TO FURNISH THE FOLLOWING ARTICLE(S) AND/OR SERVICE(S) AT THE PRICES AND TERMS STATED SUBJECT TO ALL INSTRUCTIONS, CONDITIONS, SPECIFICATIONS, AND ALL ATTACHMENTS HERETO, (I) HAVE READ ALL ATTACHMENTS INCLUDING THE SPECIFICATIONS AND FULLY UNDERSTAND WHAT IS REQUIRED.

PRICES ARE TO BE QUOTED F.O.B.: PARKERSBURG, WEST VIRGINIA

ITEM NO.	QTY	UNIT	ITEM	UNIT PRICE	UNIT PRICE IN WORDS	TOTAL BID IN FIGURES

I CLAIM THE 2% BID PREFERENCE FOR WEST VIRGINIA RESIDENT VENDORS:

\_\_\_\_\_ YES                      \_\_\_\_\_ NO

I IN ADDITION PAY B & O TAXES TO THE CITY OF PARKERSBURG AND THERE FORE ALSO CLAIM THIS BID PREFERENCE:

\_\_\_\_\_ YES                      \_\_\_\_\_ NO

IF YES, PLEASE GIVE ID# \_\_\_\_\_

DELIVERY: \_\_\_\_\_ CALENDAR DAYS AFTER RECEIPT OF ORDER

TERMS: \_\_\_\_\_

COMPANY NAME OR BIDDERS NAME: \_\_\_\_\_

BUSINESS ADDRESS OF BIDDER: \_\_\_\_\_

THE FULL NAME AND RESIDENCE OF ALL PERSONS AND PARTIES INTERESTED IN THE FOREGOING BID ARE:

(IF A CORPORATION, GIVE THE NAME AND ADDRESS OF THE PRESIDENT AND SECRETARY; IF FIRM OR PARTNERSHIP, THE NAMES AND ADDRESSES OF THE MEMBERS OR PARTNERS.)

NAME

ADDRESS

_____	_____
_____	_____
_____	_____

AUTHORIZED SIGNATURE: \_\_\_\_\_ TITLE: \_\_\_\_\_  
 SIGNATURE MUST BE IN WRITING                      TITLE MUST BE GIVEN

Eric S. Jiles, CPA  
DIRECTOR OF FINANCE



CITY OF PARKERSBURG  
ONE GOVERNMENT SQUARE  
P.O. BOX 1627  
PARKERSBURG, WV 26102

Pursuant to Article 135.02 (see below) of the Codified Ordinances of the City of Parkersburg, contracts with certain vendors may be prohibited.

The Ordinance specifies the following provisions:

### **135.02 FINANCIAL INTEREST IN CONTRACTS PROHIBITED**

*Any purchase order or contract within the purview of this article in which the City Director of Finance or any officer or employee of the City is financially interested, directly or indirectly, shall be void, except that before the execution of a purchase order or contract, Council has the authority to waive compliance with this section, when it finds such action is in the best interests of the City. (Ord. A-2250. Passed 5-25-71.)*

Please consider the following illustrations as examples of contracts prohibited by the Ordinance:

**Direct Financial Interest:** A direct financial interest is present when an employee of the City of Parkersburg has an ownership stake in any particular company wishing to do business with the City. The percentage of ownership is irrelevant when determining such a direct interest. For example, an employee of the City has a direct financial interest in a company in which he or she owns 1% or 100%, and any percentage in between.

**Indirect Financial Interest:** An indirect financial interest is present when an employee of the City of Parkersburg is an employee of a company in which compensation is based on commission or other performance-based metric, or has a spouse or child with a direct financial interest in a company.

**NOTE:** A City employee may be an employee of a company wishing to do business with the City as long as compensation is hourly or salary with no other performance-based compensation.

In order to comply with the provisions of Article 135.02, the City Purchasing Division requires a signed Conflict of Interest Disclosure Form (enclosed) prior to beginning or resuming regular business transactions. The form is required to be completed prior to beginning a new business relationship, and must be reaffirmed on a rotating two-year basis.

If you have any questions regarding Article 135.02 or the Conflict of Interest Disclosure Form, please contact the Purchasing Division of the Finance Department at 304-424-8434 or 304-424-8566.

**CONFLICT OF INTEREST DISCLOSURE FORM**

A conflict of interest is present when any officer or employee of the City of Parkersburg has a direct or indirect financial interest in a company in which the City has, or wishes to, execute a contract as set forth in Article 135.02 of the Codified Ordinances of the City of Parkersburg.

This conflict of interest disclosure form should indicate whether externally contracted entities are aware of any conflicts of interest which would reasonably appear to violate or otherwise bring into question adherence to the requirements of City Code.

This form is to be completed below and signed by an officer or owner of the entity:

Name of entity (include any DBA): \_\_\_\_\_

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

Phone: \_\_\_\_\_

Email: \_\_\_\_\_

EIN: \_\_\_\_\_

Officer/owner completing form: \_\_\_\_\_

\_\_\_\_\_ To the best of my knowledge, no officer/owner or spouse or child thereof, or employee of the entity named above, or any other affiliated entity conducting business with the City, is also an employee of the City of Parkersburg; therefore, no direct or indirect financial interest is present.

\_\_\_\_\_ Either an officer/owner or spouse or child thereof, or employee of the entity named above, or any other affiliated entity conducting business with the City, is an employee of the City of Parkersburg; therefore, a potential direct or indirect financial interest may be present or otherwise qualified as described below to mitigate any conflicts disclosed herein:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Signed: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

**AFFIDAVIT**

**(TO BE FILLED IN AND EXECUTED IF THE CONTRACTOR IS A CORPORATION)**

COUNTY OF \_\_\_\_\_

STATE OF \_\_\_\_\_

\_\_\_\_\_, BEING DULY SWORN  
(NAME OF AFFIANT)

DISPOSES AND SAYS THAT HE IS SECRETARY OF \_\_\_\_\_

A CORPORATION ORGANIZED AND EXISTING UNDER AND BY VIRTUE OF THE LAWS  
OF THE STATE OF \_\_\_\_\_ AND HAVING ITS PRINCIPAL  
OFFICE AT \_\_\_\_\_  
(NUMBER AND STREET) (CITY) (ZIP CODE)  
\_\_\_\_\_  
(COUNTY) (STATE)

AFFIANT FURTHER SAYS THAT HE IS FAMILIAR WITH THE RECORDS, MINUTE BOOKS  
AND BY LAWS OF \_\_\_\_\_  
(NAME OF CORPORATION)

AFFIANT FURTHER SAYS THAT \_\_\_\_\_  
(NAME OF PERSON SIGNING PROPOSAL/CONTRACT)

IS \_\_\_\_\_ OF THE CORPORATION IS  
DULY AUTHORIZED TO SIGN THE CONTRACT FOR \_\_\_\_\_

\_\_\_\_\_ FOR SAID CORPORATION

BY VIRTUE OF \_\_\_\_\_  
(STATE WHETHER A PROVISION OF BY-LAWS OR A RESOLUTION  
OF THE BOARD OF DIRECTORS, IF BY RESOLUTION, GIVE DATE  
OF ADOPTION)

\_\_\_\_\_  
(SIGNATURE OF AFFIANT)

SWORN TO BEFORE ME THIS \_\_\_\_\_ DAY OF \_\_\_\_\_ 19\_\_\_\_

\_\_\_\_\_  
NOTARY PUBLIC IN AND FOR

\_\_\_\_\_  
(COUNTY) (STATE)

AFFIANT MUST BE SOMEONE OTHER THAN THE SIGNER OF PROPOSAL/CONTRACT

## Request for Taxpayer Identification Number and Certification

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

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

Print or type. See specific instructions on page 3.	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) ▶ _____ <small>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.</small>  <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) _____  <small>(Applies to accounts maintained outside the U.S.)</small>
	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.

<b>Social security number</b>									
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	-		-						
OR									
<b>Employer identification number</b>									
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**Part II Certification**

Under penalties of perjury, I certify that:

- 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
- 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
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

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

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

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

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

### Purpose of Form

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

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

*If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What Is backup withholding, later.*

By signing the filled-out form, you:

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

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

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

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

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

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

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

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

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

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

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

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

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

## Backup Withholding

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

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

**Payments you receive will be subject to backup withholding if:**

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

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

Also see *Special rules for partnerships*, earlier.

## What is FATCA Reporting?

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

## Updating Your Information

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

## Penalties

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

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



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

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

## Specific Instructions

### Line 1

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

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

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

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

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

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

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

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

### Line 2

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

### Line 3

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

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

### Line 4, Exemptions

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

#### Exempt payee code.

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

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

- 1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2—The United States or any of its agencies or instrumentalities
- 3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947

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

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

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

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

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

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

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

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

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

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

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

G—A real estate investment trust

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

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

J—A bank as defined in section 581

K—A broker

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

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

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

### Line 5

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

### Line 6

Enter your city, state, and ZIP code.

## Part I. Taxpayer Identification Number (TIN)

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

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

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

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

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

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

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

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

## Part II. Certification

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

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

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

**1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.** You must give your correct TIN, but you do not have to sign the certification.

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

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

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

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

**What Name and Number To Give the Requester**

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
5. a. The usual revocable savings trust (grantor is also trustee) 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>
6. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor <sup>4</sup>

For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
10. Corporation or LLC electing corporate status on Form 9932 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

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

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

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

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

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

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

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

**Secure Your Tax Records From Identity Theft**

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

To reduce your risk:

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

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

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

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

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

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

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

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

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

## Privacy Act Notice

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