



City of Revere

Office of the Chief of Infrastructure and Engineering

Don Ciaramella | Chief of Infrastructure and Engineering
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www.revere.org

CITY OF REVERE SNOW AND ICE CONTROL AGREEMENT

2022-2023

General Conditions

As the Owner or Lessee, hereinafter the "Contractor," of the equipment listed in the City of Revere Snow and Ice Control Agreement, hereinafter the "Agreement," I or my designee hereby agree to operate said equipment for the purpose of snow and ice control when and so requested by the City of Revere Department of Public Works, hereinafter the "City." Compensation for said services shall be contingent upon the terms of this Agreement, which includes the following Attachments:

Attachment A: 2022-2023 Hourly Rates

Attachment B: W-9 Form

It is the City's objective to conduct snow and ice operations in conformance with the terms of this Agreement. However, no terms contained herein shall be construed to limit the ability of the Contractor to respond in emergency situations and ensure the safety of the traveling public.

This Agreement shall commence on the date the executed by both the Contractor and the City of Revere Chief of Infrastructure and Engineering or his/her designee. This Agreement shall terminate on May 31, 2023, unless otherwise amended by per written agreement of both the City and Contractor, or unless otherwise terminated upon prior written notice from the City to the Contractor. The City may terminate or suspend this Agreement for its convenience at any time without penalty, or for cause if the Contractor breaches any material term or condition or fails to perform or fulfill any material obligation required herein.

Contractor is not an employee of the City. Contractor is an independent contractor as defined by the Massachusetts Independent Contractor Law, M.G.L. c. 149, § 148B, for all legal purposes in connection with the snow and ice operations procured by this Agreement.

The Contractor shall comply with all applicable federal and state laws, rules, and regulations. If any provision of this Agreement is found to be superseded by state or federal law or regulation, in whole or in part, then both parties shall be relieved of all obligations under that provision only to the extent necessary to comply with the superseding law, provided however, that the remaining provisions of this Agreement, or portions thereof, shall be enforced to the fullest extent permitted by law.

The Contractor may not subcontract any portion of this Agreement. The Contractor may not assign or delegate, in whole or in part, or otherwise transfer any liability, responsibility, obligation, duty or interest under this Agreement, with the exception that the Contractor shall be authorized to assign present and prospective claims for money due to the Contractor pursuant to this Agreement in accordance with M.G.L. c. 106, § 9-318.

Where written notice is required, it shall be deemed delivered and received when submitted in writing, or when delivered by any other appropriate method, such as email, evidencing actual receipt by the City

or the Contractor. The Contractor shall comply with the Massachusetts Fair Information Practices Law, M.G.L. c. 66A if the Contractor becomes a "holder" of "personal data".

All Contractors and equipment operators are required to follow City instructions pertaining to snow and ice operations and only plow and apply materials along roadways designated by the City. Failure to comply with instructions and conditions shall be documented and could result in suspension or termination of this Agreement. All material spreaders, chemical tank trucks and material loader operators are required to respond to 321 Charger Street Revere, MA (Department of Public Works City Yard) when called and report in upon arrival. At the end of each event, these vehicles are required to return and confirm departure times with the City.

All Contractors and their equipment operators shall possess a cell phone and ensure that it is operable, capable of maintaining a full charge, and accessible always while performing their obligations herein. If such cell phone is the primary 24/7 contact to report to duty, the phone number, and any future changes to cell phone information, must be provided to the Revere Department of Public Works Snow Operations Commander. All contractors are required to use a GPS device with all operators, vehicles and/or other equipment. The GPS device will be issued and maintained by the City. All equipment will be issued a REVERE SNOW magnetic decal. The magnetic decal will be applied to the rear of the equipment behind the driver's side door. The decals must remain in place for the duration of the snow and ice season.

Compensation

Vendors shall only be compensated for performance delivered in accordance with the specific terms and conditions and the payment mechanism described in this Agreement. All hourly rates in this Agreement include the equipment, accessories, licensed qualified operators and operating costs, including but not limited to, insurance, registration fees, maintenance, repairs, and fuel. All equipment must arrive filled with fuel, and in good working condition. The City reserves the right to alter rates based on changed conditions. Failure to meet any of the requirements of this contract, including but not limited to the following: fueled ready for work, charged mobile phone and charging device, required vehicle, personal safety equipment accessories, and use of GPS device may result in nonpayment of the four (4) hour shift minimum and removal of the equipment from service.

Contractors shall be compensated for a minimum of four hours. When the time worked exceeds four hours, the actual time worked shall be compensated. All Contractors will be paid from the time that an operator and required equipment arrives at the Revere Department of Public Works Snow Headquarters until the time they are released by the Snow Operations Commander. Contractors that arrive after 60 minutes from being called will be considered late and documented as such. Contractors that arrive after 60 minutes will not be guaranteed the four-hour minimum compensation. Contractors that repeatedly arrive after 60 minutes may be considered overdue and replaced at the discretion of the Snow Operations Commander. Increased travel times may be allowed with the approval of the Snow Operations Commander depending on traffic, weather, and other conditions beyond the control of the Contractor. Travel time will not be compensated.

The contractor is responsible for submitting invoices for payment in a timely manner. Invoices shall include the Contractor's name, remittance address, storm date, each piece of equipment used, hourly rate, backup receipts signed by Snow Operations Commander, and the total due. Multiple storms may be combined on one invoice. Incomplete invoices will be returned. All invoices must be submitted by 3pm on May 1, 2023. Any claims for payment after May 1st will be deemed waived and not paid.

Equipment Breakdowns and Repairs

Contractors making a good faith effort to repair broken equipment during a work shift shall be compensated for up to one (1) hour to make repairs. If the equipment cannot be repaired during the one (1) hour, the equipment shall be removed from paid service. Each piece of equipment will only be compensated for one breakdown per storm event, and a maximum of two breakdowns per snow and ice season. If a vehicle has been left on the street for greater than two hours, the City may notify the Police for removal. The Contractor is responsible for all costs to have the vehicle towed, if necessary. Contractors will not be allowed to perform any type of maintenance, except emergency repairs, to any vehicles or equipment at the Revere Department of Public Works Snow Headquarters. If an emergency does arise and it is necessary to perform repair work, it shall be performed in an area designated by the City. No repairs shall be made along roadways in locations that impact traffic flow or are determined to be unsafe by the City or the Police. These vehicles shall be removed as soon as possible.

The Contractor will be liable to clean up and remove all fluids, debris, spills, etc., that result from any breakdowns or repair work. If a release or spill is a reportable condition to the Department of Environmental Protection (DEP), the Contractor is required to notify DEP and the Revere Snow Operations Commander and perform any necessary remediation to satisfy all applicable state and federal regulations, at the Contractor's sole expense.

Safety Requirements

All vehicles and equipment utilized through this Agreement shall be equipped with the following safety equipment:

- One six-inch amber flashing light, mounted on the highest practical point of each vehicle. The light(s) must be visible for a distance of 300 feet during day light hours, from the front, rear and both sides of the vehicle. Vehicles that have a body or attachment that extends above the rear of the cab, must mount the lighting on a bracket or other device to extend the lighting above the body or attachment. Additional installations may be accepted but the lighting must be visible from any position 360 degrees around the vehicle. All installations must be approved by the Revere Department of Public Works.
- Tires must have a minimum of one-quarter inch ($\frac{1}{4}$ ") treads.
- All plows must have a replaceable steel cutting edge in good condition.
- Skids WILL NOT be used.
- Sanders must have flashing lights in the rear of the vehicle. Lights must not be obscured by the sander.
- When snow and/or ice conditions make it impossible or difficult to plow snow, the vehicles chains must be installed immediately thereafter by the Contractor.
- All vehicles and equipment utilized through this Agreement having a class code of 30,000 and a GVW greater than or equal to 16,000 lbs., shall be equipped with the following additional safety equipment:
 - A minimum of two additional flashing amber lights mounted on the rear of either side of the vehicle. These lights shall be at least six inches in one dimension along the lens width or length, mounted no less than six feet above the roadway and visible for 300 feet during daylight hours.

The Contractor is responsible to ensure that all drivers and vehicles conform to all applicable Federal, State and Local regulations pertaining to operator safety.

Licenses, Registration, and Insurance Requirements

By signing this Agreement, the Contractor certifies under the pains and penalties of perjury that the Contractor shall not knowingly use unlicensed vehicle operators in connection with the performance of this Agreement. This Agreement prohibits the use of unlicensed operators in the performance of this Agreement. The use of any unlicensed operator may be considered a material breach of this Agreement, subjecting the Contractor to sanctions including but not limited to withholding of payments and Agreement suspension or termination.

During the term of this Agreement each Contractor shall maintain a current vehicle registration for the specified equipment in this Agreement. Out of state registrations are allowed, but they must meet all the requirements of the Massachusetts Registry of Motor Vehicles (RMV) and all other applicable motor vehicle laws. All specified equipment in this agreement must have a valid safety sticker. The Contractor agrees to promptly forward a copy of any new or revised registration of listed equipment to the Revere Snow Operations Commander. Failure to keep listed equipment registered will terminate this Agreement relative to each unregistered piece. All registration plates must be always attached to the vehicle or equipment during the snow and ice operations.

The Contractor is responsible to ensure that all equipment listed in this Agreement is fully insured as required by all Massachusetts laws and regulations. Contractors shall be solely responsible for damage to public and private property caused by operation of their equipment by them or their employees.

Insurance Requirements

- i. The Contractor shall purchase and maintain such insurance as will protect them from claims under worker's compensation acts and from claims for damages because of bodily injury, including death, and property damage which might arise from and during operations under this Agreement, whether such operations be by self or by anyone directly or indirectly employed by either of them.
- ii. Contractor shall not commence work under this Agreement until they have obtained all insurance required herein nor until the City has approved such insurance.
- iii. All insurance required by this Agreement shall be provided by a Best "A+ VIII" rated company, or companies, authorized to do business in the Commonwealth of Massachusetts and satisfactory to the owner and shall be written for not less than any limits of liability specified herein, or required by law, whichever is greater.
- iv. Certificates: Certificates of Insurance acceptable to the City shall be submitted in triplicate to the City simultaneously with the execution of the Agreement. Certificates shall contain a provision that the insurance company will notify the City by registered mail at least (60) calendar days in advance of any cancellation, non-renewal, change or expiration of the policies. Certificates shall include description of coverage, effective dates and expiration dates of policies and shall clearly indicate all exclusions (other than standard policy form exclusions contained in the basic policy) which will be added to the policies provided. The City shall be listed as an additional insured.
- v. Deductibles: In the event of paid claims, Contractor shall bear costs of any amount's deductible.

Coverage and Limits

<p>Workers Compensation Insurance: The Contractor shall maintain Workers Compensation and Employers Liability Insurance in accordance with the law and regulations of the Commonwealth of Massachusetts. The limits of liability provided shall be as follows:</p>		
Coverage A: Statutory	Coverage B: 100,000/500,000/500,000	
<p>Automobile Liability: The Contractor shall maintain business automobile liability insurance covering all owned, non-owned, leased, rented and hired automobiles (symbol 1). Automobile physical damage coverage shall be at the option of the Contractor. The owner shall not be liable for physical loss of damage to any owned, non-owned, leased, rented, or hired automobile. The limits of liability shall be as follows:</p>		
Bodily Injury: 1,000,000 per occurrence	Bodily Injury: 1,000,000 aggregate	Property Damage: 1,000,000 per occurrence
<p>General Liability: The Contractor shall maintain a general liability policy for slip and fall or other claims arising out of the Contractors completed operations. The limits of liability shall be at least as follows:</p>		
Combined bodily injury and property damage liability: 1,000,000	Combined annual aggregate limit: 2,000,000	

The Contractor shall name the City of Revere as "Additional insured" by endorsement for Products and Completed Operations. The Contractor shall also state "Snow Plowing" for Description of Operations.

Indemnification

The Contractor agrees to indemnify, defend, and hold harmless the City of Revere and its officers, employees, agents, boards and commissions for any claims, injuries, property damage, or damages caused by the acts or omissions of the Contractor and/or anyone they directly or indirectly employ in connection with the Contractors operations in the performance of this Agreement. The Contractor shall take responsibility for the work performed and take all precautions for preventing injuries to persons and property in or about any work area, public or private way, and shall bear all losses resulting to it on account of the volume or character of the work. The Contractor agrees to cooperate with the City in the event of any accident, damages, negligence, or other occurrence in connection with the Contractor's operations in the performance of this Agreement. The Contractor shall pay or cause payment to be made for all labor performed or furnished and for all materials used or employed in carrying out the Contract. The Contractor shall assume the defense of, and indemnify and save harmless, the City, and their officers and agents from all claims relating to labor performed or furnished and materials used or employed for the work: to inventions, patents and patent rights used in and in doing the work unless injuries to any person or corporation received or sustained by or from the Contractor and its employees in doing the work, or in consequence of any improper materials, implements or labor used or employed therein; and to any act, omission or neglect of the Contractor and its employees therein.

Please submit all documents to:

*Paul Argenzio
pargenzio@revere.org
321 Charger Street*



City of Revere

Office of the Chief of Infrastructure and Engineering

Don Ciaramella | Chief of Infrastructure and Engineering

281 Broadway Revere, Massachusetts 02151 | p: 781.286.8100

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SNOW AND ICE CONTROL AGREEMENT

2022-2023

Contractor Name: _____

Mailing Address: _____

Primary Phone: _____

Email Address: _____

I, _____, hereby sign this agreement certifying that I have read, understand,
Contractor's Name

and agree to comply with all the conditions stated within the 2022-2023 Snow and Ice Control Agreement and any applicable attachments.

Contractor Signature

Date

SNOW PLOWING CONTRACTORS WANTED

The City of Revere Department of Public Works is now accepting applications for qualified snow removal contractors. Rates are per hour and based on the type of equipment.

<u>APPARATUS</u>	<u>RATES</u>
PICK-UP W/ PLOW ONLY	85.00
PICK-UP SANDER & PLOW	100.00
BOBCAT	95.00
SIX WHEEL W/PLOW ONLY	115.00
LG BOBCAT W/SNOW BUCKET	115.00
6 WHEEL REMOVAL TRUCK	115.00
LOADER-NO DRIVER	130.00
SIX WHEEL SANDER & PLOW	135.00
LG SIX WHEEL W/PLOW	145.00
10 WHEEL REMOVAL TRUCK	135.00
BACKHOE BLADE	135.00
TEN WHEEL W/PLOW ONLY	150.00
BOBCAT W/SNOW BLOWER	145.00
LG. SIX WHEEL W/SANDER	150.00
TEN WHEEL SANDER & PLOW	170.00
FRONT END LOADER	170.00
LOADER-4 YD PLUS	200.00

City of Revere



To apply or ask questions please contact:

The City of Revere DPW
321 Rear Charger Street
Revere, MA 02151

781-286-8311 or visit our website www.revere.org

Snow and Ice Contractor Checklist

- Signed Snow and Ice Agreement

- Completed equipment listing

- W-9 Tax Form

- Copies of vehicle registrations for each piece of equipment listed

- Copy of Certificate of Liability insurance for each piece of equipment listed

City Contacts



Police Department: 781-284-1212



Fire Department: 781-286-8366



Snow Operations Commander: 781-823-9358



DPW Superintendent: 781-929-2658

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.

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"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate	
	<input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____ 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) _____	
	<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.

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), ABL 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.