



Marietta city schools

MARIETTA CITY SCHOOLS

REQUEST FOR PROPOSAL

FOR

SMART Interactive Displays, Software, Stands & Mounts

FOR

MCS TECHNOLOGY DEPARTMENT

DUE BY: April 14th, 2017

Marietta City Schools

SMART Interactive Displays, Software, Stands & Mounts

INTRODUCTION

Marietta City Schools (“MCS”) is a public K-12 school district in Marietta, Georgia that serves nearly 9000 students at eight elementary choice schools, one sixth-grade school, one middle school, and one high school. MCS is home to four Georgia Schools of Excellence and one National School of Excellence. The school district has approximately 1200 employees located at fourteen sites.

OBJECTIVE

Marietta City Schools is seeking proposals for SMART Interactive Flat Panels, Flat Panel Stands, Flat Panel Mounts and Installation Services. Marietta City Schools has been a SMART Systems school district for many years and utilizes “SMART Notebook” and “SMART amp” software in its classrooms. Proposals are to include all hardware (display, mount, cables, etc.) and installation/de-installation services. District “flat panel” installations will have varying hardware and room configurations.

RESPONSE INSTRUCTIONS

The selected Vendor will provide the products, services and assertions as described below:

Current Classroom Environment

Currently most instructional classrooms contain a SB series SMART Board System which is connected to a laptop computer utilizing a VGA connector (newer Smartboard installations use a HDMI connector). Most classrooms have a ceiling speaker audio systems which connects to a laptop docking station or desktop computer. Some classrooms utilize SMART’s USB Speaker system.

Specifications

SMART Board 6000 Series

- SPNL-6265-V2 - SMART Board 6265 interactive flat panel with iQ and SMART Learning Suite
 - EWY2-SPNL-6265 -Two-year warranty extension (5 Years Total)
- SPNL-6275 - SMART Board 6275 interactive flat panel with iQ and SMART Learning Suite
 - EWY2-SPNL-6275 - Two-year warranty extension (5 Years Total)

SMART Board 7000 Series

- SBID-7275 - SMART Board 7275 interactive flat panel with iQ and SMART Learning Suite
 - EWY2-SBID-7275 -Two-year warranty extension (5 Years Total)

SMART Board 2000 Series

- SBD-2075 - SMART Board 2075 flat panel
 - EWY2-SBD-2075 -Two-year warranty extension (5 Years Total)

Stands

- iRover²™ for Interactive Flat Panels
 - IFP300
 - Flat Panel Compatibility: SMART E70 / SMART 4055/ SMART 4065/ SMART 6055/ SMART 6065 / SMART 8055/ SMART 8065
 - Interface Bracket: Chief PSBUB
- Chief
 - PFCUB - Large Flat Panel Mobile AV Cart
 - PAC710 Series - Height-Adjustable Accessory Shelf

Mounts

- BalanceBox 400 Interactive flatpanel solution
 - Mount Number: 480A02
 - Mounting Interface Number: 481A21
- Chief X-Large Fusion Micro-Adjustable Tilt Wall Mount
 - Part Number: XTM1U
- Chief X-Large Fusion Micro-Adjustable Fixed Display Wall Mount
 - Part Number: XSM1U

Software

- Smart Learning Suite Licensing
 - ED-SW-EXT-3 (3 year license extension of districts current SLS license)

SERVICES

- De-installation of existing SMARTBoard System
 - SMARTBoard, SMARTBoard mount, projector, projector mount, pipe/post, existing wiring, existing wire boxes, wire-molding and backer-board.
- Wall mounting of new SMARTBoard, standard height
 - backer board – as needed
- Cable package in wall/ceiling and terminated on single gang wall plate. Wire-mold to be used when in wall/ceiling installation cannot be accomplished (Block walls, open ceiling, etc.).
- Appropriate length HDMI cable (6' min) connected from gang wall plate to computer/docking station
- Power to Smartboard
- SMARTBoard connected to electrical outlet.
- Classroom Audio System connected to computer/docking station.
 - *Only applies to rooms equipped with classroom audio systems*

Installation services will vary – dependent on equipment purchased and classroom configuration

MAINTENANCE AND SUPPORT

All SMARTBoards are to have five (5) year warranties. Vendor is to be the first point contact for any warranty issues/claims and will assist with such issues. This will also include the de-installation and installation of the warranted equipment.

TRAINING

Vendor is responsible to train staff as necessary/needed on new SmartBoard Training is required for each site location

- SmartPanel Operation

Pricing

Vendor is to complete "Equipment" and "Installation" pricing sheets (Exhibit 1 & Exhibit 2) and also submit supporting quotes for the items listed on pricing sheets. It is the desire for the district to have all quote information on file from the vendor as to expedite ordering as needed.

Marietta City Schools may choose to act upon all or part of a selected proposal.

Pricing should be valid for a period of three (3) years from the due date of the proposal (April 14th, 2017). Shipping charges should be included.

Project Rollout

Smart Interactive Panel purchases will be directed/managed by the Technology Department. Purchases may begin after an award but is subject to available/on-going funding. It is estimated that the project may take up to three (3) years to complete. The district make no guarantees on actual quantities purchased.

Q & A Meeting

The District will hold a RFP Q&A meeting on Friday, March 24th, 2017 at 8:30 a.m. The Q & A meeting will be held at the District Central Office – Large Conference Room located at 250 Howard Street NE, Marietta, GA 30060.

ASSERTIONS BY VENDOR

Each of the following items should be addressed in response to this bid solicitation:

- Vendor must provide evidence of satisfactory performance with customers in the public K-12 education market. This must be met by providing three customer references.
- Vendor must provide evidence of stability and reliability.

EVALUATION METHODOLOGY

Each proposal will be evaluated based on criteria and priorities as defined by MCS, which will choose the submission that, taken as a whole, and in MCS's sole opinion, is in the best interest of the organization. Proposals should address the evaluation criteria itemized below.

The evaluation criteria include but are not limited to the following:

- The overall best pricing for products and services.
- Suitability of proposed product(s) for purpose and best fit of proposed product(s) into existing inventory, environment and support structure.
- Product evaluations based on web resources, discussions with other information technology professionals and direct experience with product when possible.
- The vendor's overall performance record, including responsiveness and reputation based on feedback from available references as well as prior satisfactory experience with Marietta City Schools.
- The perceived quality of the vendor's response, including completeness, accuracy and appropriateness.
- Stability/risk of vendor, including assessment of risk that they may not be able to fulfill responsibilities.

TERMS AND CONDITIONS

RESPONSE SUBMISSION

Responses to this bid solicitation must be submitted and delivered to MCS as "sealed bids" no later than 4:00 p.m. on April 14th, 2017 ("Final Submission Date"). Proposals must include a digital copy on DVD, CD or flash drive. Acceptable digital formats include Word, RTF or PDF. It is the sole responsibility of the respondents to ensure that their responses arrive in a timely manner. MCS will reject all late arrivals. Envelopes containing responses to this bid solicitation shall be marked "SMART Interactive Displays, Software, Stands & Mounts 2017 ". The outside of the envelope shall be identified as follows:

Marietta City Schools
SMART Interactive Displays, Software, Stands & Mounts 2017
250 Howard Street
Marietta, Georgia 30060

Oral, telephone, electronic mail or fax bids shall not be considered, nor will modifications of proposals by such communication be considered. The completed bid response shall be without erasures or alterations. Delivery of the proposals will be considered authorized by the service provider to make a contract, if awarded.

Any questions should be made in writing via e-mail to Mr. David Digiovanni, ddigiovanni@marietta-city.k12.ga.us, Director of Technology and Information Systems. All responses to questions, and any clarifications or addendums to this request shall be sent to all requestors and shall be posted on the web at www.marietta-city.org under Public Announcements.

COSTS ASSOCIATED WITH PREPARATION OF THE VENDOR'S RESPONSE

MCS will not be liable for any cost incurred by the respondents in preparing responses to this bid or negotiations associated with award of a contract.

PROPOSAL BINDING PERIOD

Proposals should be valid for a period of 3 (three) years.

BID OPENING PROCEDURE

All bids submissions will be recorded being received on April 14th, 2017 at 4:00pm. Evaluation and scoring will be done at a later date. Bid recommendation will be submitted to the Marietta City Schools Board for final approval.

OMISSIONS

Omissions in the proposal of any provision herein described shall not be construed as to relieve the vendor of any responsibility or obligation to the complete and satisfactory delivery, operation, and support of any and all equipment or services.

EVALUATION OF RESPONSES

MCS may at its discretion and at no fee to MCS, invite any vendor to be available for questioning during the response evaluation for the purpose of clarifying statements in the response. Further, MCS may, at vendor's expense, request vendor to meet with MCS for a personal interview.

RIGHT TO REJECT

The Board of Education of the City of Marietta reserves the right to reject any and all proposals and to waive technicalities.

CERTIFICATION OF NONCOLLUSION

By submitting a bid the bidder certifies: "that this bid is made without prior understanding, agreement, or connection with any corporation firm, or person submitting a bid for the same materials, supplies, or equipment, and is in all respects fair and with collusion or fraud. That collusive bidding is understood to be a violation of State and Federal law and can result in fines, prison sentences, and civil damage awards."

PURCHASING POLICY/INVOICING

- a. The MBOE Purchasing Policy, Purchasing Procedures and Regulations are incorporated to this Request for Proposal (and therefore any contract awarded as the result of the RFP) by reference. By acceptance of this RFP a bidder, potential bidder, or contractor agrees to be bound by the MBOE Purchasing Policy and Purchasing Regulations in any issue to action related to this RFP or subsequent contract resulting from this RFP. A copy of the procedure manual is available upon request.
- b. All invoices and/or financial correspondence should be directed to Accounts Payable, Marietta City Schools, P. O. Box 1265, Marietta, GA.
- c. Invoices must be original. Copies or facsimiles are not acceptable. Invoices will be paid within 30 days of receipt and within 30 days notification receipt of goods or services by receipt.
- d. Purchases of the Board of Education of the City of Marietta are not subject to sales taxes. Tax exempt certificates will be furnished upon request.
- e. A W-9 must be submitted before payment can be made.
- f. Awarded bidder must be in full compliance with all applicable federal and state security and immigration laws including without limitation the Georgia Security and Immigration Compliance Act as amended, O.C.G.A. §13-10-90, O.C.G.A. §13-10-91, and Georgia Department of Labor Rule 300-10-1, et. Seq. Supplier is required to affirm supplier's compliance by completing and returning the enclosed Georgia Security and Immigration Compliance documents.

CONTRACTOR AFFIDAVIT AND AGREEMENT

By executing this affidavit, the undersigned contractor verifies its compliance with O.C.G.A. 13-10-91, and attests under oath that:

(1) the individual, firm, or corporation ("Contractor") which is contracting with the Marietta City Schools has registered with, is authorized to use, uses, and will continue throughout the contract term to use and participate in, a federal work authorization program [any of the electronic verification of work authorization programs operated by the United States Department of Homeland Security or any equivalent federal work authorization program operated by the United States Department of Homeland Security to verify information of newly hired employees, pursuant to the Immigration Reform and Control Act of 1986 (IRCA), P.L. 99-603], in accordance with the applicability provisions and deadlines established in O.C.G.A. 13-10-91, as amended. As of the effective date of O.C.G.A. 13-10-91, the applicable federal work authorization program is the "EEV/Basic Pilot Program" operated by the U. S. Citizenship and Immigration Services Bureau of the U.S. Department of Homeland Security, in conjunction with the Social Security Administration (SSA).

(2) Contractor's correct user identification number and date of authorization is set forth herein below.

(3) Contractor agrees that the Contractor will not employ or contract with any subcontractor(s) in connection with the physical performance of services pursuant to this contract with the Marietta City Schools, unless at the time of the contract said subcontractor (a) is registered with and participates in the federal work authorization program; (b) provides Contractor with a duly executed, notarized affidavit with the same affirmations, agreements, and information as contained herein and in such form as required under applicable law; and (c) agrees to provide Contractor with notice of receipt and a copy of every sub-subcontractor Affidavit or other applicable verification procured by subcontractor at the time of contract with the sub-subcontractor(s) within five (5) business days after receiving the said Affidavit or verification. Contractor agrees to maintain records of such compliance and to provide notice of receipt and a copy of each such subcontractor Affidavit or other applicable verification to the Marietta City Schools at the time the subcontractor(s) is retained to perform such service or within five (5) days after receiving the said Affidavit or verification, whichever first occurs.

(4) Contractor further agrees to and shall provide Marietta City Schools with copies of all other affidavits or other applicable verification received by Contractor (ie: sub-subcontractor affidavits and all other lower tiered affidavits) within five (5) days of receipt.

EEV/Basic Pilot Program User Identification Number

Date of Authorization

If an applicable Federal work authorization program as described above is used, other than the EEV/Basic Pilot Program, please identify the program.

Company Name / Contractor Name

BY: Signature of Authorized Officer or Agent

Date

Title of Authorized Officer or Agent of Contractor

Printed Name of Authorized Officer or Agent

SUBSCRIBED AND SWORN
BEFORE ME ON THIS THE
____ DAY OF _____, 200____

Notary Public
My Commission Expires:_____

*As of the effective date of O.C.G.A. 13-10-91, the applicable federal work authorization program is the "EEV/Basic Pilot Program" operated by the U. S. Citizenship and Immigration Services Bureau of the U.S. Department of Homeland Security, in conjunction with the Social Security Administration (SSA).

TO ALL PROSPECTIVE CONTRACTORS/VENDORS:

Contractor's full compliance with all applicable federal and state security and immigration laws, including without limitation the Georgia Security and Immigration Compliance Act as amended, O.C.G.A. §13-10-90, O.C.G.A. §13-10-91, and Georgia Department of Labor Rule 300-10-1, et. seq. is a condition to the Contractor's bid/proposal/quote and contract.

If you are providing service, performing work or delivering goods to the Marietta City Schools, including but not limited to schools, warehouses and central offices, the applicable Georgia Security and Immigration Compliance documents found here must be completed, signed, notarized and submitted with your bid/ proposal/quote.

1) The Marietta City School District shall comply with the Georgia Security and Immigration Compliance Act OCGA 13-10-90 et.seq.,

2) In order to insure compliance with the Immigration Reform and Control Act of 1986 (IRCA), D.L. 99-603 and the Georgia Security and Immigration Compliance Act OCGA 13-10-90 et.seq., the Contractor must initial below:

Initial here- _____ Contractor warrants that, Contractor has registered at <https://e-verify.uscis.gov/enroll/> to verify information of all new employees in order to comply with the Act; is authorized to use and uses the federal authorization program; will continue to use the authorization program throughout the contract period; Contractor further warrants and agrees Contractor shall execute and return any and all affidavits required by the Act and the rules and regulations issued by the Georgia Department of Labor as set forth at Rule 300-10-1-.01 et.seq.

3) _____ Contractor will not employ or contract with any subcontractor in connection with a covered contract with Marietta City Schools unless the subcontractor is registered, authorized to use, and uses the federal work authorization program; and provides Contractor with all affidavits required by the Act and the rules and regulations issued by the Georgia Department of Labor as set forth at Rule 300-10-1-.01 et.seq.

4) _____ Contractor agrees that, if Contractor employs or contracts with any sub-contractor in connection a covered contract with the Marietta City Schools under the Act and DOL Rule 300-10-1-.02, that Contractor will secure from each sub-contractor at the time of the contract the sub-contractor's name and address, the employee-number applicable to the sub-contractor ,the date the authorization to use the federal work authorization program was granted to sub-contractor; the subcontractor's attestation of the subcontractor's compliance with the Act and Georgia Department of Labor Rule 300-10-1-.2.; and the subcontractor's agreement not to contract with sub-subcontractors unless the sub-subcontractor is registered, authorized to use, and uses the federal work authorization program; and provides subcontractor with all affidavits required by the Act and the rules and regulations issued by the Georgia Department of Labor as set forth at Rule 300-10-1-.01 et.seq.

5)_____ Contractor agrees to provide Marietta City Schools with all affidavits of compliance as required by O.C.G.A. § 13-10-90 *et seq.* and Georgia Department of Labor Rule 300-10-1-.02, 300-10-1-.03, 300-10-1-.07 and 300-10-1-.08 within five (5) business days of receipt.

THE CONTRACT AGREEMENT MUST BE COMPLETED BY THE OFFEROR AND RETURNED WITH THE PROPOSAL PACKAGE. *Representative's signature below confirms that terms listed below have been read and understood.*

CONTRACT AGREEMENT

1. The supplier has carefully examined and fully understands the General and Special Terms and Conditions and related documents in providing _____ to Marietta City Schools. Vendor further understands that unless the vendor's exception to any RFP terms and condition, including any exhibits thereto, is specifically agreed to by MCS in writing, then the vendor agrees to abide by the RFP by so signing this document.
2. The supplier has complied with O.C.G.A. §13-10-90, O.C.G.A. §13-10-91 and Georgia DOL Rule 300-10-1.02 which are conditions for contract award.
3. The supplier affirms that we, nor any principal of the supplier, are as of the date of the representative's signature listed on the Excluded Parties List System (EPLS). Any debarments or suspensions must be disclosed in writing to the Superintendent within ten calendar days of the notification of the debarment or suspension, to produce immediately upon request written documentation of any debarment or suspension and to cooperate fully in any Marietta City Schools' investigation.
4. The supplier has completed in its entirety the Marietta City Schools' Vendor Registration Packet included in this RFP with IRS form W-9, Request for Taxpayer Identification Number and Certification.

Signing the Contract Agreement affirms that this original document has not been altered in any way.

Company Name

Representative's Signature
(Must be signed in ink)

Address

Representative's Name
(Please type or print)

City, State, and Zip Code

E-mail Address

Date

Telephone & Fax Number

Upon notice of Award, this page will become the prevailing Contract Agreement between your organization and Marietta City Schools.

Marietta City Schools Vendor Reference Sheet

Company		
Address		
City	State	Zip Code
Contact Name		
Telephone	Fax	E-mail

Company		
Address		
City	State	Zip Code
Contact Name		
Telephone	Fax	E-mail

Company		
Address		
City	State	Zip Code
Contact Name		
Telephone	Fax	E-mail

EXHIBIT 1 – EQUIPMENT/SOFTWARE PRICING WORKSHEET

Description	Estimated Purchase Quantity	Unit Price
SMART Board 6000 Series		
<ul style="list-style-type: none"> ● SPNL-6265-V2 - SMART Board 6265 interactive flat panel with iQ and SMART Learning Suite <ul style="list-style-type: none"> ○ EWY2-SPNL-6265 -Two-year warranty extension (5 Years Total) 	340	\$
<ul style="list-style-type: none"> ● SPNL-6275 - SMART Board 6275 interactive flat panel with iQ and SMART Learning Suite <ul style="list-style-type: none"> ○ EWY2-SPNL-6275 - Two-year warranty extension (5 Years Total) 	235	\$
SMART Board 7000 Series		
<ul style="list-style-type: none"> ● SBID-7275 - SMART Board 7275 interactive flat panel with iQ and SMART Learning Suite <ul style="list-style-type: none"> ○ EWY2-SBID-7275 -Two-year warranty extension (5 Years Total) 	20	\$
SMART Board 2000 Series		
<ul style="list-style-type: none"> ● SBD-2075 - SMART Board 2075 flat panel <ul style="list-style-type: none"> ○ EWY2-SBD-2075 -Two-year warranty extension (5 Years Total) 	15	\$

STANDS		
<ul style="list-style-type: none"> ● iRover²™ for Interactive Flat Panels <ul style="list-style-type: none"> ○ IFP300 - Flat Panel Compatibility: SMART E70 / SMART 4055/ SMART 4065/ SMART 6055/ SMART 6065 / SMART 8055/ SMART 8065 ○ Interface Bracket: Chief PSBUB 	100	\$
<ul style="list-style-type: none"> ● Chief <ul style="list-style-type: none"> ○ PFCUB - Large Flat Panel Mobile AV Cart 	15	\$
<ul style="list-style-type: none"> ○ PAC710 Series - Height-Adjustable Accessory Shelf 	15	\$

EXHIBIT 1 – EQUIPMENT/SOFTWARE PRICING WORKSHEET - Continue

MOUNTS

• **BalanceBox 400 Interactive flatpanel solution**

○ Mount Number: 480A02

200

\$

○ Mounting Interface Number: 481A21

200

\$

• **Chief X-Large Fusion Micro-Adjustable Tilt Wall Mount**

○ Part Number: XTM1U

210

\$

• **Chief X-Large Fusion Micro-Adjustable Fixed Display Wall Mount**

○ Part Number: XSM1U

125

\$

SOFTWARE

• **Smart Learning Suite Licensing**

○ ED-SW-EXT-3

- 3 year license extension of districts current SLS license

550

\$

EXHIBIT 2 – INSTALL SERVICES PRICING

INSTALL SERVICES (Labor, Materials, Parts)	BalanceBox MOUNT INSTALLATIONS		CHIEF MOUNT INSTALLATIONS		STAND/CART INSTALLATIONS		DE-INSTALLATIONS
	Installation - Front of Room	Installation - Back of Room	Installation - Front of Room	Installation - Back of Room	Installation / Setup with iRover2	Installation / Setup with Chief Mobile AV Cart & Shelf	De-Installation of Existing SmartBoard, Projector, Mount, Wiring
Interactive Panel to Install							
• SPNL-6265-V2 - SMART Board 6265 interactive flat panel with iQ and SMART Learning Suite	\$	\$	\$	\$	\$	\$	\$
• SPNL-6275 - SMART Board 6275 interactive flat panel with iQ and SMART Learning Suite	\$	\$	\$	\$	\$	\$	\$
• SBID-7275 - SMART Board 7275 interactive flat panel with iQ and SMART Learning Suite	\$	\$	\$	\$	\$	\$	\$
• SBD-2075 - SMART Board 2075 flat panel	\$	\$	\$	\$	\$	\$	\$
INSTALLATION SERVICES TO INCLUDE:							
· Wall mounting of new SMARTBoard, standard height (backer board as required)							
· Cable package in wall/ceiling and terminated on single gang wall plate. Wire-mold to be used when in wall/ceiling installation cannot be accomplished (Block walls, open ceiling, etc.).							
· Appropriate length HDMI cable (6' min) connected from gang wall plate to computer/docking station							
· SMARTBoard connected to electrical outlet.							
· Classroom Audio System connected to Smartboard/Computer.							
DE-INSTALLATION SERVICES TO INCLUDE:							
· SMARTBoard, SMARTBoard mount, projector, projector mount, pipe/post, existing wiring, existing wire boxes, wire-molding, backer-board, etc..							

VENDOR REGISTRATION FORM



BUSINESS INFORMATION

Business Name		
Address		
City	State	Zip Code
Web Address		
Federal ID Number or SSN (W-9 form also required)		

CONTACT INFORMATION

General Contact Name	Phone	Fax
Contact Email Address		
Purchasing Contact Name	Phone	Fax
Purchasing Email Address (all Purchase Orders will be sent via email to this address)		

PAYMENT INFORMATION

Do you accept electronic payments?	<input type="checkbox"/>	<input type="checkbox"/>	Please consider electronic payments for immediate deposit to your account on check run dates.
	YES	NO	
Bank Name	_____		
Bank Routing Number	_____		
Bank Account Number:	_____		
	Select One:		
	Checking	Savings*	
	<input type="checkbox"/>	<input type="checkbox"/>	

*Deposits to Savings Accounts will only be available after October 2016

PAYMENT/REMITTANCE ADDRESS (If Different From Above)

Business Name		
Address		
City	State	Zip Code
Accounts Payable Contact Name	Phone	Fax
Accounts Payable Email Address		

OTHER VENDOR INFORMATION

Georgia Security & Immigration Compliance Act as amended, OCGA 13-10-90 et.seq., must be submitted.
W-9 Form - Request for Taxpayer Identification Number & Certification must be submitted with registration.
Submit invoices and address changes to accountspayable@marietta-city.org
Mail invoices to: Marietta City Schools, Attn: Accounts Payable, P.O. Box 1265, Marietta, GA 30061

(Representative Signature)

Date

Representative Name

Request for Taxpayer Identification Number and Certification

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

Print or type See Specific Instructions on page 2.	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; 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. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input type="checkbox"/> Other (see instructions) ▶ _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>
	5 Address (number, street, and apt. or suite no.)	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 Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 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 on page 3.

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. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/fw9.

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? on page 2.

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?* on page 2 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 Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

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

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

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

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

If you are a nonresident alien or a foreign entity, 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 28% 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 Part II instructions on page 3 for details),

3. The IRS tells the requester that you furnished an incorrect TIN,

4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or

5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code* on page 3 and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships* above.

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* on page 3 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, list first, and then circle, the name of the person or entity whose number you entered in Part I of 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 in line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box in line 3.

Limited Liability Company (LLC). If the name on line 1 is an LLC treated as a partnership for U.S. federal tax purposes, check the "Limited Liability Company" box and enter "P" in the space provided. If the LLC has filed Form 8832 or 2553 to be taxed as a corporation, check the "Limited Liability Company" box and in the space provided enter "C" for C corporation or "S" for S corporation. If it is a single-member LLC that is a disregarded entity, do not check the "Limited Liability Company" box; instead check the first box in line 3 "Individual/sole proprietor or single-member LLC."

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space in 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.

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. However, the IRS prefers that you use your SSN.

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

Note. See the chart on page 4 for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local 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. You can get Forms W-7 and SS-4 from the IRS by visiting IRS.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, 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 items 1, 4, or 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on 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), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee ¹ The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³
6. 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:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity ⁴
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see 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* on page 2.

*Note. Grantor also must provide a Form W-9 to trustee of trust.

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

Secure Your Tax Records from Identity Theft

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

To reduce your risk:

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

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

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

For more information, see Publication 4535, Identity Theft Prevention and Victim Assistance.

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

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

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

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. 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 contact them at www.ftc.gov/idtheft or 1-877-IDTHEFT (1-877-438-4338).

Visit IRS.gov to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. 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.