# Request for Proposals

# Town of Florence

# 2016 Heritage Park Concession Services

## Town of Florence

## P.O. Box 2670

## 775 North Main Street

## Florence, Arizona 85132

## Issued: May 27, 2016

**Contact: Bryan Hughes, Parks and Recreation Director – bryan.hughes@florenceaz.gov**

**TOWN OF FLORENCE**

**Request for Proposals**
**2016 Heritage Park Concession Services**

Solicitation Number: 2016 – Heritage Park Concession Services
Submittal Deadline: June 3, 2016 by 11:00 a.m. (local Arizona time)
Submittal Location: Town Clerk's Office 775 N. Main Street or P.O. Box 2670, Florence, AZ 85132
Question Deadline: June 1, 2016
General or RFP Process Questions/ Contact Person: Bryan Hughes at bryan.hughes@florenceaz.gov or (520) 868-7582

Heritage Park Food Vendor RFP Documents available at: www.florenceaz.gov/rfp

**Date and Location for Submittal of Sealed Proposals:** Notice is hereby given that sealed Proposals will be received at the Town of Florence Clerk's Office, Town Hall, 775 North Main Street, Florence, Arizona 85132 until 11:00 a.m. (Arizona time) on Friday, June 3, 2016, for the 2016 Heritage Park Concession Services. Proposals must be submitted in a sealed envelope clearly marked on the outside with **"2016 Heritage Park Concession Services"** and the solicitation number (2016 – Heritage Park Food Vendor). Any Proposal received after the time specified will be returned unopened. It is the Proposer's responsibility to assure Proposals are received at the above location on or before the specified time. Late proposals will not be considered.

One (1) original and three (3) copies of the bid/proposal shall be submitted in a sealed envelope with the proposal name, proposal number, proposer's name and address clearly indicated on the envelope. All proposals must be submitted in ink or typewritten. No oral, telegraphic, electronic, facsimile, or telephonic proposals or modifications will be considered unless specified. Additional instructions for preparing an offer are provided within the RFP.

**Heritage Park Concession Services:** The Town of Florence ("Florence" or "Town") is seeking proposals from qualified vendors who have experience in providing food and beverages from mobile facilities to provide concession services at Heritage Park, located at 600 N. Main St., Florence, AZ 85132. The Town may enter into multiple contracts to provide these services. The description of the 2016 Heritage Park Concession Services is set forth in the Proposal Documents (the "RFP" or "Request for Proposals") available at www.florenceaz.gov/rfp.

**Proposal Requirement:** Each Proposal shall be in accordance with the Proposal requirements, set forth in the Request for Proposals, which may be downloaded from www.florenceaz/gov/rfp or obtained by contacting Bryan Hughes ("Contact Person") at (520) 868-7582 or bryan.hughes@florenceaz.gov. Any Proposal which does not conform in all material respects to the Request for Proposals will be considered non-responsive and rejected. Vendor is responsible for obtaining any amendments either through updates on the website, or by contacting the person cited above for general questions.

**Right to Reject Proposals:** Notwithstanding any other provision of this RFP, The Town of Florence expressly reserves the right to reject any or all Proposals, or portions thereof; and/or waive any defect or informality in a Proposal; and/or reissue an RFP; and/or exercise any other rights available to the Town under the terms of the RFP, the Town Code, law, or equity; and/or to withhold the award of the RFP for any reason the Town determines.

**Proposer Questions**: All questions regarding the contents of this solicitation, and solicitation process (including requests for ADA accommodations), shall be directed solely to the Project contacts listed on the RFP cover page, or designees. Questions shall be submitted in writing via email. Questions received after the Questions Date and Time Deadline above may be answered at the sole discretion of the Town.

**Addenda/Clarifications**: Any changes to the solicitation specifications will be in the form of an addendum. Addenda are posted at www.florenceaz.gov/rfp. The Town shall not be held responsible for any oral representations or statements relating to the solicitation specifications made by an employee, agent or officer of the Town. Failure to acknowledge receipt of any addendum by Proposer may result in disqualification of that Proposer's proposal in the sole discretion of the Town.

**Execution of Contract**: No contract or agreement, express or implied, shall exist or be binding on the Town before the execution of a written contract by both parties. If agreement on the terms of a resultant contract cannot be reached after a period deemed reasonable by the Town in its sole discretion, the Town may negotiate and enter a contract with any other Proposer/proposer who submitted a timely, responsive and responsible proposal to this RFP.

**Terms**: The terms "Proposer", "Offeror", "Vendor", "Offerors", and "Bidder" may be utilized interchangeably in the provisions of this solicitation and the Proposal Documents. The Town and Proposer may be referred to in this Contract collectively as the "parties" and each individually as a "party".

**Equal Opportunity:** The Town of Florence is an equal opportunity employer. Minority and women's business enterprises are encouraged to submit Proposals on this solicitation.

DATED: May 27, 2016

TOWN OF FLORENCE, ARIZONA

Town Clerk

**IMPORTANT**

**PROPOSER'S SUBMITTAL CHECK LIST**

**It is the Proposer's responsibility to be familiar with all requirements and specifications:**

1. The Proposal has been signed in the Proposer's Offer Section. (Proposals not signed in this section will not be considered.) Authorized Signature Form is enclosed. Addenda have been reviewed and signed and are included.

2. The Proposal amount offered (if applicable) has been reviewed.

3. Submit detailed menu with prices

4. Submit Calendar of Proposal Days/Hours of Operation

5. Return Deviation/Compliance Certification

6. Return Offer Sheet

7. Return Reference Sheet

8. Demonstrating Lawful Presence

9. W-9 Form is complete and included

10. The mailing envelope/package has been addressed to:

    Town Clerk
    Town of Florence
    775 N. Main Street
    PO Box 2670
    Florence, AZ 85132

11. Proposal Package/Envelope has been identified with Proposer's name and Proposal number 2016 Heritage Park Concession Services.

12. The Proposal is submitted and stamped in by Clerk's Office representative no later than specified time on designated date. (Otherwise the Proposal cannot be considered.)

PROPOSAL
DOCUMENTS FOR:
THE TOWN OF FLORENCE, ARIZONA
2016 HERITAGE PARK CONCESSION SERVICES

**These terms will be the general contract conditions for any contract entered into as a result of the RFP and are incorporated therein and shall be fully binding upon the Proposer.**

## I. REQUIREMENTS FOR PROPOSERS.

1.1 Proposal Opening Date and Location: Sealed Proposals will be received at the Town of Florence Clerk's Office, Town Hall, 775 North Main Street, Florence, Arizona 85132 until 11:00 a.m. (local Arizona time) Friday, June 3, 2016, at which time the Proposals will be opened and publicly read. Late Proposals will not be accepted or considered by the Town.

1.2 Proposal Documents Available: The Proposal Documents consist of: (1) Requirements for Proposers; (2) Special Conditions; (3) Proposer's Proposal (form); (4) Compliance Certification(s) (form) (5) Offer Sheet (form) (6) Demonstrating lawful Presence (form) and (7) Reference (form). The Proposal Documents are available for downloading from www.florenceaz.gov/rfp at no charge or by contacting Bryan Hughes, at bryan.hughes@florenceaz.gov, and may be obtained upon request.

1.3 Incorporation of Proposal Documents: All of the Proposal Documents apply to and become a part of the terms and conditions of the Proposer's offer/proposal. The resultant contract between the Town and the Proposer shall include the: (1) RFP, including instructions, all terms and conditions, specifications, scope of work, attachments, any amendments thereto, any contract documents, and the Proposal Documents; and (2) the offer submitted by the Proposer in response to the RFP only to the extent it is consistent with the RFP terms and contract documents. All previous contracts between the Proposer and the Town are not applicable to this contract or other resultant contracts. Any award to a Proposer will be subject to a selected Proposer entering a services contract provided by and acceptable to the Town of Florence.

1.4 Proposer's Proposal Form: Proposals must be submitted only on the Proposer's Proposal form. All Proposals must be submitted in a sealed envelope clearly marked "Proposal for 2016 Heritage Park Concession Services - Solicitation 2016 - Office of the Town Clerk."

1.5 Florence's Right to Reject Proposals: Notwithstanding any other provision of this RFP, the Town expressly reserves the right to reject any or all Proposals, or portions thereof; and/or waive any defect or informality in a Proposal; and/or reissue an RFP; and/or exercise any other rights available to the Town under the terms of the RFP, the Town Code, law, or equity; and/or to withhold the award of the RFP for any reason the Town determines.

1.6 Execution of Contract: No contract or agreement, expressed or implied, shall exist or be binding on the Town before the execution of a contract or written contract by both parties. If agreement on the terms of a resultant contract cannot be reached after a period deemed reasonable by the Town in its sole discretion, the Town may negotiate and enter a contract with any other Proposer who submitted a timely, responsive and responsible proposal to this RFP.

1.7 Additional Investigation: The Town reserves the right to make such additional investigations as it deems necessary to establish the competence and financial stability of any proposer submitting an offer.

1.8 Prior Experience: Experiences with the Town and entities that the evaluation committee members represent may be taken into consideration when evaluating qualifications and experience.

1.9 Cost of Proposal: The Town shall not reimburse the cost of developing or providing any response to this RFP and development and provision of any offer shall be at the respective Proposer's sole cost. Offers submitted for consideration should be prepared simply and economically, providing adequate information in a straightforward and concise manner.

1.10 Late Proposals: Late submittals and/or unsigned proposals will not be considered under any circumstances. Envelopes containing Proposals with insufficient postage will not be accepted by Florence. It is the sole responsibility of the Proposer to see that his/her proposal is delivered and received by the proper time and at the proper place.

1.11 Proposal Amendment or Withdrawal: A proposal may be withdrawn any time before the Proposal due date and time. A proposal may not be amended or withdrawn after the proposal due date and time except as otherwise provided by applicable law.

1.12 Public Record: All proposals submitted in response to this solicitation and all evaluation related records shall become property of Florence and shall become a matter of public record for review, subsequent to proposal opening. Request for nondisclosure of data such as trade secrets and other proprietary data, must be made known in writing to Florence in proposals submitted, and the information sought to be protected clearly marked as proprietary. Florence will not insure confidentiality of any portions of the proposal that are submitted in the event that a public record request is made. The Town will provide 48 hours' notice before releasing materials identified by the proposal as confidential or proprietary in order for the Proposer to apply for a court order blocking the release of the information.

1.13 Persons with Disabilities: Persons with a disability may request a reasonable accommodation, such as a sign language interpreter, by contacting the Clerk's Office. Requests shall be made as early as possible to allow time to arrange the accommodation.

1.14 Proposal Acceptance Period: All proposals shall remain open for 90 days after the day of the opening of proposals, but the Town may, at its sole discretion, release any proposal and return the proposal security (as applicable) prior to that date. No Proposer may withdraw his proposal during this period without written permission from the Town. Should any Proposer refuse to enter into a contract, under the terms and conditions of the procurement, the Town may retain the security (as applicable), not as a penalty, but as liquidated damages.

1.15 Addendum: This Request for Proposals may only be modified by a written Addendum. Potential Proposers are responsible for obtaining all addenda.

1.16 General Evaluation Standards: The Town of Florence is seeking proposals from qualified firms who have experience in providing concession services. The Town will be the sole judge of whether the proposals offered are acceptable.

1.16.1 Deviations. Any deviations from General Evaluation Standards contained in section 1.16 or required content under section 1.17.5 may render the proposal non-responsive.

1.16.2 Disqualification. A Proposer (including each of its principals) who is currently debarred, suspended or otherwise lawfully prohibited from any public procurement activity may have its proposal rejected. The Proposer will be required to submit documentation demonstrating lawful presence in the United States pursuant to A.R.S. §§ 1-501 and 1-502 by completing the *Demonstrating Lawful Presence* form provided by the Town.

1.16.3 Waiver and Rejection Rights. The Town reserves the right to reject any or all proposals or to cancel the solicitation altogether, to waive any informality or irregularity in any proposal received, and to be the sole judge of the merits of the respective proposals received.

1.17 Proposal Preparation:

1.17.1 Format. Proposers shall submit their proposal with an original and three (3) copies and shall be submitted either on the forms provided in this solicitation or their substantial equivalent. Any substitute document must be legible and contain the same information requested on the forms.

1.17.2 No Facsimile or Electronic Mail Proposals. Proposals may not be submitted in facsimile or electronically. All facsimile or electronic mail proposals shall be rejected.

1.17.3 Typed or Ink Corrections. The proposal shall be typed or in ink. Erasures, interlineations or other modifications in the proposal shall be

initialed in ink by the person signing the proposal.

1.17.4 No Modifications. Modifications shall not be permitted after proposals have been opened except as otherwise provided under applicable law.

1.17.5 Content. The proposal shall contain all of the following information:

*Proposal Amount.* The proposal shall be a flat daily fee or a percentage of daily gross revenues. At the conclusion of each month, the proposer shall submit a complete and accurate accounting with payment to the Town within (10) days and pursuant to any resultant contract for services provided by the Town.

*Proposed Menu.* The proposal shall include a menu with food and beverage offerings along with prices for each item.

*Calendar of Proposal Days/Hours of Operation.* Indicate the days/hours of operation that the Proposer is willing to provide services.

*Brief description of the Proposer/Experience/Qualifications.* Provide a brief history of your business, including addresses for all locations and years in business. Identify the key individuals that would be working the concessions.

*Tax ID Number.* Proposer shall provide its Arizona Transaction Privilege Tax Number and/or Federal Tax Identification number in the space provided in the Proposal Section. A Town of Florence Sales Tax Number, if applicable, must also be supplied.

1.17.6 Solicitation Addendum Acknowledgement. Each Solicitation Addendum shall be acknowledged in the proposal Section, which shall be submitted together with the proposal by the proposal deadline. Failure to note a Solicitation Addendum may result in rejection of the proposal.

1.17.7 Evidence of Intent to be Bound. The proposal form submitted shall include a signature by a person authorized to sign the proposal. The offer sheet shall be submitted. Failure to submit verifiable evidence of intent to be bound, such as an original signature, shall result in rejection of the proposal.

1.17.8 Non-Collusion and Non-Discrimination. By signing and submitting the Proposal, the Proposer certifies that:

A. The Proposer did not engage in collusion or other anti-competitive practices in connection with the preparation or submission of its proposal; and

B. The Proposer does not discriminate against any employee or

applicant for employment or person to whom it provides services because of race, color, religion, age, sex, national origin, or disability, and that it complies with all applicable Federal, state and local laws and executive orders regarding employment.

1.18 Inquiries:

1.18.1 Duty to Examine. It is the responsibility of each Proposer to examine the entire Solicitation, seek clarification (inquiries), and examine its proposal for accuracy before submitting the proposal. Lack of care in preparing a proposal shall not be grounds for modifying or withdrawing the proposal after the proposal due date and time, nor shall it give rise to any contract claim.

1.18.2 Contact Person. Any inquiry related to a solicitation, including any requests for or inquiries regarding standards referenced in the solicitation should be directed solely to the contact person listed on the cover page of the Solicitation. The Proposer shall not contact or direct inquiries concerning this solicitation to any other Florence employee unless the solicitation specifically identifies a person other than the Contact Person as a contact.

1.18.3 Submission of Inquiries. All inquiries shall be submitted in writing and shall refer to the appropriate solicitation number, page and paragraph. Do not place the solicitation number on the outside of the envelope containing the inquiry, since it may then be identified as a proposal and not be opened until after the proposal due date and time. The Town shall consider the relevancy of the inquiry but is not required to respond in writing.

1.18.4 Timeliness. Any inquiry or exception to the solicitation shall be submitted as soon as possible and should be submitted at least 5 days before the proposal due date and time for review and determination by Florence. Failure to do so may result in the inquiry not being considered for a Solicitation Addendum.

1.18.5 No Right to Rely on Verbal Responses. A Proposer shall not rely on the Town verbal responses to inquiries. A verbal reply to an inquiry does not constitute a modification of the solicitation.

## II. SPECIAL CONDITIONS.

2.1 Hours of Operation: The proposer agrees to be onsite during specified hours on days they are proposing to sell concessions.

2.2 Inclement Weather: The decision to close or temporarily close Heritage Park due to inclement weather shall be made by the Town of Florence. If Heritage Park is closed, the Proposer will still pay a prorated daily fee or percentage of gross revenues.

2.3 Condition of Site: The Proposer shall be responsible for cleaning the immediate area surrounding their mobile concession.

2.4 Permits and Licensing: The Proposer shall obtain all required permits and licenses from the Town of Florence and/or Pinal County necessary to serve food and beverages in the Town of Florence. Proposer shall be responsible for any associated fees.

2.5 Taxes: The Proposer shall pay all sales, consumer, use and other similar taxes required by the laws of the Town. Taxes to be paid by the Proposer shall include, but shall not be limited to, the Town Of Florence Business and Occupational License Tax if applicable. Proposer's obligations under this section shall survive the expiration or other termination of this contract.

2.6 Insurance.

2.6.1 Liability Insurance. Proposer shall maintain commercial general liability insurance covering actions by Proposer providing for a limit of not less than $2,000,000.00 single limit, bodily injury and/or property, agents and employees as additional insured.

2.6.2 Adequacy of Insurance. Town makes no representation or warranty to Proposer that the amount of insurance to be carried by Proposer under the terms of this contract is adequate to fully protect Proposer's interests. Proposer acknowledges that Town shall not, by the fact of approving, disapproving, waiving, accepting, or obtaining any insurance, incur any liability for or with respect to the amount of insurance carried, the form or legal sufficiency of such insurance, the solvency of any insurance companies or the payment or defense of any lawsuit in connection with such insurance coverage, and Proposer hereby expressly assumes full responsibility for all liability, if any, with respect to, Proposer's insurance coverage.

2.6.3 Certificate. Upon execution of the resulting contract, Proposer shall deliver to Town a certificate of insurance and endorsements evidencing the coverage required by this Section.

2.6.4 Risk Management/Additional Insured. Proposer is primarily responsible for the risk management of its services under this contract, including but not limited to obtaining and maintaining the required insurance and establishing and maintaining a reasonable risk control and safety program. Town reserves the right to amend the requirements herein at any time during the contract subject to at least 30 days written notice. Proposer shall require any and all sub Proposers to maintain insurance as required herein naming Proposer and Town as "Additional Insured" on all insurance policies, except Worker's Compensation, and this shall be reflected on the Certificate of Insurance and endorsements. The Proposer's insurance coverage shall be primary insurance with respect to all other available sources. Coverage provided by the Proposer shall not be limited to the liability assumed under the Indemnification provision of this contract. To the extent permitted by law, Proposer waives all rights of subrogation or similar rights

against Town, its representatives, agents, and employees. All insurance policies, except Workers' Compensation required by this Agreement, and self-insured retention or deductible portions, shall name, to the fullest extent permitted by law for claims arising out of the performance of this contract, Town, its agents, representatives, officers, directors, officials and employees as Additional Insureds. The Town reserves the right to require complete copies of all insurance policies required by this contract at any time. Failure to maintain the insurance policies as required by this contract, or to provide evidence of renewal, is a material breach of contract.

2.7 Indemnification: The Proposer shall at all times indemnify, keep indemnified, defend and save harmless Town and any of is mayor, councilmembers, officials, representatives, volunteers and employees from any and all claims, demands, suits, actions, proceeding, loss, cost and/or damages of every kind and description including any attorney's fees and/or litigation expenses which may be brought or made against or incurred by Town on account of loss of or damage to any person or for injuries to or death of any person caused by, arising out of, or contributed to, in whole or in part , by reason of any alleged act, omission, professional error, fault, mistake, or negligence of the Proposer, its employees, agents, representatives, or subcontractors, their employees, agents or representatives in connection with or incidental to the performance of this contract or arising out of Worker's compensation claims, Unemployment Compensation claims, or Unemployment Disability Compensation claims of employees of the Proposer or its subcontractors or claims under similar laws or obligations. The Proposer's obligations under this paragraph shall not extend to any liability caused by the sole negligence of Town or its employees.

In the event that any action or proceeding shall at any time be brought against Town by reason of any claim referred to in this Section, the Proposer, at Proposer's sole cost and upon at least 10 day's written notice from Town shall defend the same with counsel acceptable to Town, in Town's sole discretion. The Proposer's obligations under the Section shall survive the expiration or termination of this contract. Insurance provisions set forth in this contract are separate and independent from the indemnity provisions of this section and shall not be construed in any way to limit the scope of the magnitude of this Indemnification, nor shall this Indemnification be construed in any way to limit the scope, magnitude or applicability of the insurance provisions.

## III. PROPOSER'S PROPOSAL

3.1 Proposer's Proposal: For the proposal opening June 3, 2016 for the 2016 – Heritage Park Concession Services.

3.2 Conditions Accepted: The undersigned Proposer declares that before preparing this proposal, he or she has read the Proposal Documents (RFP) carefully, and that this proposal is made with full knowledge of the RFP requirements. By signing this proposal, proposer agrees to all conditions contained in the Proposal Documents.

3.3 Proposal Amount: For the terms set forth in Paragraph 3.2 above: Proposers offers to provide the services for:

☐ ***(Enter Proposal price in writing) $_____ per day*** ("Proposal")

☐ **Calendar of Proposed Days/Hours of Operation Attached**

***OR***

☐ ***(Enter Proposal price in writing) _____ % of daily gross revenues*** ("Proposal")

☐ **Calendar of Proposed Days/Hours of Operation Attached**

3.4 Acceptance: Proposer proposes and agrees that if this proposal is accepted, he or she will enter into a contract with Florence within five (5) days after Florence's acceptance of this proposal at the listed proposal Amount.

3.5 Affidavit: The following affidavit is submitted by the Proposer as part of this Proposal:

The undersigned deponent, of lawful age, being duly sworn upon his oath, deposes and says:

1. The he/she has lawful authority to execute the within and foregoing Proposer's proposal.
2. That the Proposer has not directly or indirectly entered into any agreement , express or implied, with any Proposer or Proposers, having for its object the controlling of the price or amount of such proposal or proposals, the parceling out to any Proposer or any other person of any part of the subject matter of the proposal or proposals or the profits thereof, and that he/she had not and will not divulge the sealed proposal to any other person whatsoever, except those having a partnership or financial interest with him and said Proposer, until after the sealed proposal or proposals are open.
3. That Proposer has received any Addenda issued.

_____
Name

_____
Title

STATE OF ARIZONA)
)SS
County of Pinal )

SUBSCRIBED AND SWORN TO before me this _____ day of_____, 20_____, by_____.

_____
Notary

_____
My Commission Expires: _____

# DEVIATION/COMPLIANCE CERTIFICATION

If the undersigned Bidder intends to deviate from the Requirements for Proposers, Special Conditions, or any other Contract Document made a part of this solicitation, all such deviations shall be listed on this certification form, with complete detailed conditions and information included or attached. The Town may consider any deviations in its review, scoring and award decisions, and the Town reserves the right to accept or reject any proposal, offer, or bid based upon any deviations indicated herein or in any attachments hereto.

In the absence of any deviation entry on this form, the Bidder agrees, certifies, and warrants the Town of their full compliance with the Requirements for Proposers, Special Conditions, or any other Contract Document, and all other information contained in this solicitation.

Please list any deviations from the solicitation document below (attach additional sheets as needed):

_____

_____

_____

_____

_____

_____

By signing below, I agree, certify, and warrant that the offer/proposal I am submitting __does ____does not (check one line) deviate from the Requirements for Proposers, Special Conditions, or any other Contract Document listed in this document. If deviating from the specifications of the solicitation, all such deviations are listed on this form, with complete detailed conditions and information included or attached. Any attachments to this form are identified as a continuation of the deviations to this solicitation.

| Printed Name: | Signature: | Date: |
|---|---|---|
| _____ | _____ | _____ |

**THIS PAGE MUST BE RETURNED WITH THE OFFER/PROPOSAL**

# OFFER SHEET

**MANDATORY – RETURN THIS PAGE WITH YOUR RESPONSE. UNSIGNED OFFERS WILL BE CONSIDERED NON-RESPONSIVE AND REJECTED.**

**To the Town of Florence:** By signing below, Offeror certifies that he/she has read, understands, and will faithfully execute the terms and conditions stated herein. The signer also certifies that he/she is an officer or duly authorized agent of the Offeror's firm with full power and authority to submit binding offers for the goods or services as specified. Offeror certifies that the prices offered were independently developed without consultation with any of the other offerors or potential offerors.

**Authorized Signature (required)**

Company Name

Printed Name

Address

Title

City, State, Zip

Arizona Transaction (Sales) Privilege Tax License Number

Telephone Number

Federal Employer Identification Number

Fax Number

**For clarification of this offer contact:**
**(If different from above)**

Contact Name

Company E-mail Address

E-mail Address

Telephone Number

REFERENCES

Include the name, address and telephone number of three (3) to five (5) firms or government organizations for whom similar services have been provided. References must be current, and should be relevant to the required services. Please provide description of services/work provided with each reference.

1. Firms' Name: _____
   Address: _____
   Contact Person and Phone# _____
   Description of services/work provided _____
   _____
   _____

2. Firms' Name: _____
   Address: _____
   Contact Person and Phone# _____
   Description of services/work provided _____
   _____
   _____

3. Firms' Name: _____
   Address: _____
   Contact Person and Phone# _____
   Description of services/work provided _____
   _____
   _____

4. Firms' Name: _____
   Address: _____
   Contact Person and Phone# _____
   Description of services/work provided _____
   _____
   _____

5. Firms' Name: _____
   Address: _____
   Contact Person and Phone# _____
   Description of services/work provided _____
   _____
   _____

**Town of Florence**
**P.O. Box 2670**
**Florence, AZ 85132**
**(520) 868-7500**
**Demonstrating Lawful Presence**

Bids, Proposals or Qualifications

Arizona Revised Statues 1-501 and 1-502 apply to applicants of "federal public benefits" and "state and local public benefits". Grants, contracts and loans are considered public benefits and state law requires each person who applies for such benefits to submit at least one of the following documents demonstrating "lawful presence" in the United States. The Principal of each group, consultant, or organization will complete this form.

**Check the box next to the document indicating lawful presence.**

| | |
|---|---|
| | An Arizona driver license issued after 1996 or an Arizona non-operating identification license |
| | A driver license issued by a state that verifies lawful presence in the United States. (See Overview of State's Driver's License Requirements) |
| | A birth certificate or delayed birth certificate issued in any state, territory or possession of the United States. |
| | A United States certificate of birth abroad. |
| | A United States passport. |
| | A foreign passport with a United States visa. |
| | An I-94 form with a photograph. |
| | A United States citizenship and immigration services employment authorization document or refugee travel document. |
| | A United States certificate of naturalization. |
| | A United States certificate of citizenship. |
| | A tribal certificate of Indian blood. |
| | A tribal or Bureau of Indian affairs affidavit of birth. |

****Attach copy of document to this sheet.**

_____ _____
Signature of Applicant Date

_____ _____
Signature of Municipal Employee Date

**Effective Date: November 1, 2009**

Form **W-9**
(Rev. December 2014)
Department of the Treasury
Internal Revenue Service

# 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:
☐ Individual/sole proprietor or single-member LLC ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate
☐ 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.
☐ 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)
*(Applies to accounts maintained outside the U.S.)*

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 ▶**

## 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) | The grantor-trustee[1] |
| b. So-called trust account that is not a legal or valid trust under state law | 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.