

**FAX BACK TOP SHEET ONLY UPON RECEIPT TO:**

**FAX (512) 480-0924**

**Bid Number B10-040  
Carbon Dioxide for Cafeterias**

**Bid Opening: November 19, 2009, 2:00 P.M.**

The Austin ISD Purchasing Office Bids and Proposals are available on line. If you downloaded a bid without receiving a bid invitation, you are required to fax the following information back to this fax number (512) 480-0924 as soon as you print this document so that you may be added to the vendor list to receive addendums to this bid.

If you have any questions on the specifications on this bid, please call the Senior Buyer listed on the following page.

Name \_\_\_\_\_

Title \_\_\_\_\_

Organization \_\_\_\_\_

Street Address \_\_\_\_\_

Address (cont.) \_\_\_\_\_

City \_\_\_\_\_

State/Province \_\_\_\_\_

Zip/Postal Code \_\_\_\_\_

Country \_\_\_\_\_

Work Phone \_\_\_\_\_

Fax \_\_\_\_\_

E-mail \_\_\_\_\_

AUSTIN INDEPENDENT SCHOOL DISTRICT  
1111 West 6th Street, Suite A330  
Austin, Texas 78703-5338

November 2, 2009

**NOTICE TO VENDORS**

Sealed bids will be received until **2:00 P.M., November 19, 2009** at which time bids will be opened publicly in the Austin Independent School District Purchasing Office, #A330, 1111 West 6th Street, Austin, Texas 78703 in accordance with the specifications attached. The envelope containing your bid response must be forwarded in a sealed envelope (FAX, E-Mail or other electronic bid responses will not be accepted).

**To properly process, the envelope containing your bid shall be plainly marked:**

**Carbon Dioxide for Cafeterias  
Bid Number B10-040  
Bid Opening: November 19, 2009 - 2:00 P.M.**

Bids must be submitted in sufficient time as to be received and time stamped in the AISD Purchasing Office, Suite A330, on or before the published bid date and time shown in the bid invitation. Bids delivered to the AISD central mail facility or to AISD locations other than Suite A330 will not be considered "received" by the Purchasing Office until they arrive in the Purchasing Office (Suite A330). AISD will not be responsible for delays in delivery resulting from need to transport a bid from another location or error or delay on the part of any carrier. Bids received in the Purchasing Office after the published time and date cannot be considered.

The Board of Trustees reserves the right to reject any and/or all bids, to award contracts for individual items as may appear advantageous and to waive all formalities in bidding.

AISD Board Policies can be accessed at our website, [austinisd.org](http://austinisd.org). Purchasing policies are included in Section C of the AISD Board Policy Manual.

Offers (bids) must remain open for acceptance for a period of sixty (60) days subsequent to the opening of bids. No bid may be withdrawn during the period of firm offering without the prior written approval of the Board of Trustees, Austin Independent School District.

Kirk Perry  
Senior Buyer  
512-414-2126  
Fax: 512-480-0924  
Email: [kperry@austinisd.org](mailto:kperry@austinisd.org)

AUSTIN INDEPENDENT SCHOOL DISTRICT

**Carbon Dioxide for Cafeterias**

Bid Number B10-040

Opening 2:00 P.M. November 19, 2009

**INSTRUCTIONS BELOW APPLY TO AND BECOME A PART OF TERMS AND CONDITIONS**

**I. GENERAL CONDITIONS AND INSTRUCTIONS TO BIDDERS**

1. Bids must be submitted on this form only and must reach the Austin Independent School District (AISD) Purchasing Office on or before the hour of opening on the date specified. Late bids will not be accepted. Submit bid in a sealed, plainly marked envelope. Inquiries pertaining to this bid should be identified by title, date and bid number.
2. Vendors who have not obtained this solicitation document directly from AISD, or who may have downloaded the document from the AISD website, shall be responsible for immediately notifying AISD of their interest in order to receive all written addenda on a timely basis. Vendors who do not so notify AISD and submit Bids without receipt of all addenda issued may be deemed to have submitted Bids not responsive to this Invitation for Bid solicitation.
3. Bidders shall execute the Certification at the end of this Bid Invitation. Certification must include vendors' full name and address and shall bear the manually executed signature and the title of the authorized agent.
4. Bidder must complete and submit the enclosed FELONY CONVICTION NOTIFICATION with this bid.
5. The person whose signature appears on the Bid Form certifies (by signing this document) that the individual, firm and/or any principal of the firm on whose behalf this bid is submitted is not listed on the Federal Government's "List of Parties Excluded from Federal Procurement and Non-procurement Programs" published by the U. S. General Services Administration (GSA) effective as of the date of opening of this proposal, and agrees to notify the District of any debarment inquiries or proceedings by any federal, state or local governmental entity that exist or may arise between the date of this submission and such time as an award has been made under this procurement action.
6. The Austin Independent School District requires vendors to complete the Conflict of Interest Questionnaire (Form CIQ), as prepared by the Texas Ethics Commission, in compliance with House Bill 914, Chapter 176 of the Texas Local Government Code. The form should be prepared and submitted on-line at <http://www.austinisd.org/inside/hb914/ciqform.phtml>.
7. AISD shall give preference in purchasing to products made of recycled materials if the products meet applicable specifications as to quantity and quality.
8. All vendors doing business with AISD must have on file a current Form W-9 Request for Taxpayer Identification Number and Certification. A copy of this form is included for your completion and is to be submitted with your bid if not already on file.
9. All supplemental information required by the Bid Form must be included with the Bid. Failure to provide complete and accurate information may disqualify bidder.
10. Bids must show the unit price and total for specified quantity and shall include transportation F.O.B. destination prepaid and allowed. Amendments to bids, once filed, may be submitted in a sealed envelope only, properly identified, prior to opening hour.

AUSTIN INDEPENDENT SCHOOL DISTRICT

**Carbon Dioxide for Cafeterias**

Bid Number B10-040

Opening 2:00 P.M. November 19, 2009

11. Bids will represent a true and correct statement and shall contain no cause for claim of omission or error. If request for withdrawal of bid is allowed based on proof of mechanical error, bidder may be removed from approved bid list.
12. The use of brand and manufacturer's names is for the purpose of brevity in establishing type and quality of merchandise and is not restrictive. Manufacturer, trade and/or brand name must be indicated for each article and when omitted, district will consider bid to be as specified. Illustrations and complete description must be included with the bid if bidding other than specified.
13. Samples and/or product specification documents may be required for items, as specified in the Special Instructions or Specifications contained herein. Product specification documents shall be submitted with the bid, properly referenced and clearly marked so as to indicate related bid item. Samples must be properly labeled and identified and must be submitted separately on or before bid opening. The label for a properly identified sample is to contain: (1) vendor's name, (2) bid number, (3) bid item number, and (4) item name corresponding to the one shown on the bid document. All transportation charges for samples shall be borne by the vendor. During evaluation, samples are handled by many different employees and may be lost or destroyed in the process. AISD assumes no responsibility for handling of samples.
14. In order to ensure the integrity of the selection process, bidder's officers, employees, agents or other representatives shall not lobby or attempt to influence a vote or recommendation related to the offeror's response, directly or indirectly, through any contact with school board members or other district officials from the date this solicitation is released until the award of a contract by the Board of Trustees.
15. A written notice of award mailed or otherwise furnished to the successful bidder results in a binding contract without further action by either party.
16. Deliveries under terms of these offers will be in accordance with the dates indicated herein except where no date is indicated, the vendor will enter the earliest date, which can be assured. If delays are foreseen, written notice shall be given to the AISD Purchasing Office, which will consider an extension. Vendors should keep the school district advised of the status of orders, as failure to meet delivery dates may result in removal from approved bidders list. Delivery of purchases in good condition will be vendor's responsibility and no delay in receipt or replacement of items will be contingent upon claim adjustment by carrier. All goods are subject to inspection and return at the expense of the vendor if found to be inferior to those specified. Deliveries will be accepted Monday through Friday, 8:00 A.M. to 4 P.M. only.
17. AISD is a member of the Central Texas Purchasing Alliance (CTPA). If authorized by the vendor, authorized CTPA members may want to purchase goods and/or services in accordance with the pricing and purchasing terms established in the contract awarded for this bid. If your Company is interested in allowing CTPA members to use the pricing offered in your bid, complete the attached Adoption Clause. The Adoption Clause explains in more detail the use of contract(s) by members comprising the CTPA.

AUSTIN INDEPENDENT SCHOOL DISTRICT

**Carbon Dioxide for Cafeterias**

Bid Number B10-040

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**II. SPECIAL INSTRUCTIONS**

1. This is a fixed price, requirements contract (or supply contract) under which the District shall order its requirements for the supplies and services described in the Bid Form from the successful bidder(s) for the duration of the contract. Quantities shown are the District's best estimate of its requirements for the contract term, but should not be construed as guaranteeing a minimum purchase quantity or establishing a ceiling. The term of the contract is twelve (12) months, with an option to extend for an additional twelve (12) months, subject to the approval of the Director of Materials Management. At the end of the contract period if AISD has not completed the bidding process and awarded a new contract, the Director of Materials Management may extend the contract for an additional sixty (60) days.
2. Shall be ordered on an "as needed" basis over the agreement period and must be delivered within ten (10) working days after receipt of order.

AUSTIN INDEPENDENT SCHOOL DISTRICT

**Carbon Dioxide for Cafeterias**

Bid Number B10-040

Opening 2:00 P.M. November 19, 2009

**III. BID FORM**

**VENDOR NAME** \_\_\_\_\_

**ITEM 1 – CARBON DIOXIDE – 356 TANKS**

20 lbs./tanks for use with condiment machines. To be delivered to 28 individual school cafeterias, 1-4 tanks per delivery. (See attached list for school names and addresses.) Unit price shall include delivery and rental charge(s).

Unit Price \$ \_\_\_\_\_ / refill      Extension \$ \_\_\_\_\_

Tank Rental charge \$ \_\_\_\_\_ /mo

Delivery charge \$ \_\_\_\_\_

BID CERTIFICATION FORM

REFERENCES: Proposal must include three references for whom your firm has provided similar products/services within the last three (3) years. Please include company name, name of contact person and telephone number of reference.

COMPANY NAME	CONTACT PERSON/TITLE	PHONE NUMBER
_____	_____	_____
_____	_____	_____
_____	_____	_____

The undersigned Bidder, by signing and executing this bid, certifies and represents to the Austin Independent School District that Bidder has not offered, conferred or agreed to confer any pecuniary benefit, as defined by § 1.07(a)(6) of the Texas Penal Code, or any other thing of value, as consideration for the receipt of information or any special treatment or advantage relating to this bid; the Bidder also certifies and represents that Bidder has not offered, conferred or agreed to confer any pecuniary benefit or other things of value as consideration for the recipient's decision, opinion, recommendation, vote or other exercise of discretion concerning this bid; the Bidder certifies and represents that Bidder has neither coerced nor attempted to influence the exercise of discretion by any officer, trustee, agent or employee of the Austin Independent School District concerning this bid on the basis of any consideration not authorized by law; the Bidder also certifies and represents that Bidder has not received any information not available to other bidders so as to give the undersigned a preferential advantage with respect to this bid; the Bidder further certifies and represents that Bidder has not violated any state, federal or local law, regulation or ordinance relating to bribery, improper influence, collusion or the like and that Bidder will not in the future, offer, confer, or agree to confer any pecuniary benefit or other thing of value of any officer, trustee, agent or employee of the Austin Independent School District in return for the person having exercised the person's official discretion, power or duty with respect to this bid; the Bidder certifies and represents that it has not now and will not in the future offer, confer, or agree to confer a pecuniary benefit or other thing of value to any officer, trustee, agent or employee of the Austin Independent School District in connection with information regarding this bid, the submission of this bid, the award of this bid or the performance, delivery or sale pursuant to this bid.

FIRM NAME \_\_\_\_\_

SIGNED BY \_\_\_\_\_

PRINTED NAME \_\_\_\_\_

TITLE \_\_\_\_\_

MAILING ADDRESS \_\_\_\_\_

\_\_\_\_\_

TELEPHONE (     ) \_\_\_\_\_ EXT \_\_\_\_\_ or 1-800- \_\_\_\_\_

FAX NUMBER (     ) \_\_\_\_\_

DATE \_\_\_\_\_

E-MAIL ADDRESS \_\_\_\_\_

## FELONY CONVICTION NOTICE

Statutory citation covering notification of criminal history of contractor is found in the Texas Education Code §44.034.

### FELONY CONVICTION NOTIFICATION

State of Texas Legislative Senate Bill No. 1, Section 44.034, Notification of Criminal History, Subsection (a), states “a person or business entity that enters into a contract with a school district must give advance notice to the district if the person or an owner or operator of the business entity has been convicted of a felony. The notice must include a general description of the conduct resulting in the conviction of a felony”.

Subsection (b) states “a school district may terminate a contract with a person or business entity if the district determines that the person or business entity failed to give notice as required by Subsection (a) or misrepresented the conduct resulting in the conviction. The district must compensate the person or business entity for services performed before the termination of the contract”.

THIS NOTICE IS NOT REQUIRED OF A PUBLICLY-HELD CORPORATION

I, the undersigned agent for the firm named below, certify that the information concerning notification of felony convictions has been reviewed by me and the following information furnished is true to the best of my knowledge.

**VENDOR’S NAME:** \_\_\_\_\_

**AUTHORIZED COMPANY OFFICIAL’S NAME:** \_\_\_\_\_

Check only one of the following:

- My firm is a publicly-held corporation, therefore, this reporting requirement is not applicable.
- My firm is **NOT** owned nor operated by anyone who has been convicted of a felony.
- My firm **IS** owned or operated by the following individual(s) who has/have been convicted of a felony.

Name of Felon(s): \_\_\_\_\_

(attach additional sheet if necessary)

Details of Conviction(s): \_\_\_\_\_

(attach additional sheet if necessary)

**Signature of Company Official:** \_\_\_\_\_

Austin Independent School District

Bid Number: \_\_\_\_\_

Name of Bid: \_\_\_\_\_

Central Texas Purchasing Alliance

**Adoption Clause**

USE OF CONTRACT(S) BY MEMBERS COMPRISING THE CENTRAL TEXAS PURCHASING ALLIANCE (CTPA).

- A. If authorized by the Vendor(s), resultant contract(s) may be adopted by the member districts of the CTPA as indicated below. Authorized members may purchase goods and/or services in accordance with contract pricing and purchasing terms established by the Contract Lead District.
- B. A list of members that may utilize the Vendor's contract is listed on the CTPA website, <http://209.184.141.5/ctpa/members.htm>.
- C. Any district member wishing to utilize such contract(s), will contact the Vendor to verify that the contract is available to them and will place its own order(s) directly with the successful Vendor. The Successful Vendor may contact the member districts to inform them about the contract award. There shall be no obligation on the part of any participating district to utilize the contract(s).
- D. A negative reply by the Vendor will not adversely affect consideration of the Vendor's Solicitation response.
- E. Each participating district has the option of executing a separate contract with the successful Vendor, which may contain general terms and conditions unique to that contracting district. If, when preparing such contract, the general terms and conditions of a district are unacceptable to the successful Vendor, the successful Vendor may withdraw its extension of their offer to that district.
- F. The Contract Lead District shall not be held liable for any costs or damages incurred by another district as a result of any award extended to that district by the Successful Vendor.

BY SIGNATURE BELOW, THE VENDOR HEREBY AUTHORIZES THE MEMBER DISTRICTS AS INDICATED BELOW TO ADOPT ANY CONTRACT RESULTING FROM THE VENDOR'S RESPONSE TO THIS SOLICITATION.

\_\_\_\_\_ YES

\_\_\_\_\_ NO

\_\_\_\_\_ YES, with the exception of the following districts:

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Vendor Name: \_\_\_\_\_

Printed Name of Authorized Company Official: \_\_\_\_\_

Signature of Company Official: \_\_\_\_\_

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

## Request for Taxpayer Identification Number and Certification

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

<b>Print or type See Specific Instructions on page 2.</b>	Name (as shown on your income tax return)	
	Business name, if different from above	
	Check appropriate box: <input type="checkbox"/> Individual/Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶ ..... <input type="checkbox"/> Exempt payee <input type="checkbox"/> Other (see instructions) ▶	
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	City, state, and ZIP code	
	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 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.

Social security number
or
Employer identification number

**Note.** If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

### 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).

**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 4.

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

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

### Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

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.

**Note.** If 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 on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the 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 withholding on your share of partnership income.

The person who gives 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 is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,

- The U.S. grantor or other owner of a grantor trust and not the trust, and
- The U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

**Foreign person.** If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (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 not subject to backup withholding, give the requester the appropriate completed Form W-8.

**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, 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 the instructions below and the separate Instructions for the Requester of Form W-9.

Also see *Special rules for partnerships* on page 1.

## 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

### Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

**Sole proprietor.** Enter your individual name as shown on your income tax return on the “Name” line. You may enter your business, trade, or “doing business as (DBA)” name on the “Business name” line.

**Limited liability company (LLC).** Check the “Limited liability company” box only and enter the appropriate code for the tax classification (“D” for disregarded entity, “C” for corporation, “P” for partnership) in the space provided.

For a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Regulations section 301.7701-3, enter the owner’s name on the “Name” line. Enter the LLC’s name on the “Business name” line.

For an LLC classified as a partnership or a corporation, enter the LLC’s name on the “Name” line and any business, trade, or DBA name on the “Business name” line.

**Other entities.** Enter your business name as shown on required federal tax documents on the “Name” line. 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 the “Business name” line.

**Note.** You are requested to check the appropriate box for your status (individual/sole proprietor, corporation, etc.).

### Exempt Payee

If you are exempt from backup withholding, enter your name as described above and check the appropriate box for your status, then check the “Exempt payee” box in the line following the business name, sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

**Note.** If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following payees are exempt from backup withholding:

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 possession of the United States, or any of their political subdivisions or instrumentalities,
4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
5. An international organization or any of its agencies or instrumentalities.

Other payees that may be exempt from backup withholding include:

6. A corporation,
7. A foreign central bank of issue,
8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,
9. A futures commission merchant registered with the Commodity Futures Trading Commission,
10. A real estate investment trust,
11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
12. A common trust fund operated by a bank under section 584(a),
13. A financial institution,
14. A middleman known in the investment community as a nominee or custodian, or
15. A trust exempt from tax under section 664 or described in section 4947.

The chart below shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 15.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 9
Broker transactions	Exempt payees 1 through 13. Also, a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker
Barter exchange transactions and patronage dividends	Exempt payees 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup>	Generally, exempt payees 1 through 7

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

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

## 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 page 2), 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 Social Security Administration office or get this form online at [www.ssa.gov](http://www.ssa.gov). You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at [www.irs.gov/businesses](http://www.irs.gov/businesses) and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting [www.irs.gov](http://www.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, 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 domestic 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, and 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). Exempt payees, see *Exempt Payee* on page 2.

**Signature requirements.** Complete the certification as indicated in 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 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.

## Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, social security number (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.

Call the IRS at 1-800-829-1040 if you think your identity has been used inappropriately for tax purposes.

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](mailto:phishing@irs.gov). You may also report misuse of the IRS name, logo, or other IRS personal property to the Treasury Inspector General for Tax Administration at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: [spam@uce.gov](mailto:spam@uce.gov) or contact them at [www.consumer.gov/idtheft](http://www.consumer.gov/idtheft) or 1-877-IDTHEFT(438-4338).

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

### 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 <sup>1</sup>
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee <sup>1</sup>
b. So-called trust account that is not a legal or valid trust under state law	The actual owner <sup>1</sup>
5. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
For this type of account:	Give name and EIN of:
6. Disregarded entity not owned by an individual	The owner
7. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
8. Corporate or LLC electing corporate status on Form 8832	The corporation
9. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
10. Partnership or multi-member LLC	The partnership
11. A broker or registered nominee	The broker or nominee
12. 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

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

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

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

<sup>4</sup> List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 1.

**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.

### Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA, or Archer MSA or HSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax 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. Payers must generally withhold 28% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.