



RFP 23-5851
Permanent Vote by Mail Invitation Printing & Mailing Services

McHenry County seeks proposals for printing and mailing services, subject to continuing need and availability of funds. All requirements are according to specifications enclosed.

Contact Information. Direct all inquiries & communication via email to:
Djuana M Leonard, C.P.M., Procurement Specialist, E-mail: dmleonard@mchenrycountvil.gov

Any communication regarding this Bid or Request between the date of issue and date of award is required to go through the Procurement Specialist listed (or the Purchasing Administrative Specialist). Unauthorized contact with other McHenry County staff or officers is strictly forbidden. **ELECTRONIC COMMUNICATIONS REQUIRED.**

MANDATORY COVER PAGE
COVER SHEET - TYPE or PRINT CLEARLY

Company: Graphic Partners INC Date: 12/22/22
Contact Person: Jack Amedio / Kirk Larsen
Address: 4300 IL Rt 173 City: Zion State: IL Zip Code: 60099
Email Address: Jack.Amedio@GraphicPartners.com
Telephone number: 800-805-1610 FEIN or SSN: 364074726

SCHEDULE OF EVENTS

December 20, 2022	RFP available on County website
December 27, 2022	Questions due to dmleonard@mchenrycountvil.gov no later than 12:00 p.m.(CST). Submit via email.
December 28, 2022	Addendum posted on County website no later than 4:00 p.m. (CST)
January 3, 2023	Proposals due no later than 9:00 a.m. (CST). Submit PDFs via email.

OVERVIEW OF McHENRY COUNTY

The County of McHenry is a unit of local government in the State of Illinois with a population of 310,000, as estimated by the US Census Bureau, within 611 square miles. It is ranked as one of the fastest growing of Illinois' 102 counties. The governing body is the County Board, which is comprised of twenty-four elected members.

The County has thirteen (13) constructed facilities in various locations totaling approximately 688,000 square feet.

The County employs approximately 1,300 full and part-time employees in twenty-eight departments, which are administrated by a mix of elected officials and appointed department heads. McHenry County manages nursing home care, public health services, public safety, an adult correctional facility, transportation planning, road improvement and maintenance, administrative services, and a judicial system.

REQUEST FOR PROPOSALS (General Terms and Conditions)

DEFINITION

Request for Proposals (RFP) is a method of procurement permitting discussions with responsible contractor and revisions to proposals prior to award of a contract. Proposals will be opened and evaluated in private. Award will be based on the criteria set forth herein.

EVALUATION of PROPOSAL

The proposals submitted by contractors shall be evaluated solely in accordance with the criteria set forth in the RFP. The Evaluation Committee may conduct discussions with any offeror who submits an acceptable or potentially acceptable proposal. Contractors shall be accorded fair and equal treatment with respect to any opportunity for discussion and revision of proposals. During such discussions, the Evaluation Committee shall not disclose any information derived from one proposal to any other contractor.

CRITERIA for SELECTION and SUBMISSION REQUIREMENTS

The following criteria and point system shall be used by the selection team to determine the firm or individual(s) most qualified and best suited to perform the work:

1. **Qualifications and Project Approach (30 points)**

Contractor's capability in all respects to perform fully the contract requirements, including approach to project and cost-saving ideas.

2. **Cost (20 points)**

3. **Experience (40 points)**

This includes the contractor's experience for the specific scope of services as set forth herein with projects of similar nature, size, complexity, and requirements as the County.

4. **Reference Responses (10 points)**

Total 100 points

NEGOTIATIONS

The County of McHenry reserves the right to negotiate specifications, terms, and conditions, which may be necessary or appropriate to the accomplishment of the purpose of this RFP. The County may require the RFP and the offeror's proposal be incorporated in full or in part as Contract Documents. This implies that this RFP and all responses, supplemental information, and other submissions provided by the contractor during discussions or negotiations may be held by the County of McHenry as contractually binding on the successful Contractor.

DESCRIPTION OF WORK AND SPECIFICATIONS

McHenry County seeks proposals for printing and mailing services, subject to continuing need and availability of funds. **NOTE DELIVERY TIMELINE: JANUARY 4, 2023-FEBRUARY 10, 2023.**

Project description

The project consists of a mailing to be sent to a list (provided by the Clerk) of between **150,000 and 230,000** registered voters from McHenry County, although the mail may be delivered to other locations. The piece to be mailed is attached. It includes a form and an informational page and must be printed in substantially the same form as shown in the specimen. Mailed piece and envelope would include variable data (to be provided by the County).

Also included, must be some mechanism for the recipient to return the application form. This could be a pre-addressed envelope or self-mailer. The final format must employ some sort of security printing to prevent mail handlers from being able to view the content specifics.

The vendor is responsible for

1. Making the piece ready to mail including printing, cutting folding, inserting, etc.
2. Printing; **black ink only (no color required)**
3. Printing the delivery address on the outside of the envelope along with any other information required for best rate via first-class delivery
4. Delivery address must **NOT** be altered by the vendor
5. Printing voter name, address, voter ID and bar-coded voter ID on the application form
6. Bringing the pieces to the post office.
7. Sorting the list for the most economical postal rate
8. Providing the Clerk with a reasonable estimate of postage at least 15 days prior to delivery. Upon receipt of the estimate, the Clerk would fund an account with the USPS for the estimated amount.
9. Delivery of the piece via USPS to the voters within the specified timeframe (1/4/2023 – 2/10/2023)
10. Proposals must include the base components, such as: paper, envelopes, and all services to be provided by the vendor
- 11. Proposals must be all-inclusive, except for postage, no additional costs will be incurred by the County**

Submissions should include, at a minimum, the following:

- Examples of other projects that are similar in nature, size, complexity, and requirements as the County.
- Examples of experience working with post office
- Describe the approach to this project; including method for voters to return the completed document to the County
- Describe any cost-savings ideas
- Complete cost for materials, services, etc.



McHenry County Clerk And Recorder's Office

Joseph J. Tirio – Clerk and Recorder

THIS IS NOT A BALLOT



YOUR POLLING PLACE FOR ELECTION DAY, NOVEMBER 8 IS:

«PollPlaceAbbr»
«SamBalAddress1»
«SamBalAddress2»

IMPORTANT DATES:

Early Voting at the Clerk's Office:
Starts Feb 23, M-F, 8:30 AM – 4:30 PM

Early voting throughout the County:
Starts March 20:
See MCHENRYCOUNTYCLERKIL.GOV
for dates, times, and locations.

«FirstName» «LastName»

«ResidenceAddress»

«ResidenceCity», «ResidenceState» «ResidenceZipCode»

Dear Voter,

On June 17, 2021, the Governor signed into law Public Act 102-0015, allowing voters to complete a one-time application to enroll in a **Permanent Vote by Mail program** and receive a ballot by mail for all future elections. The change in law also compels all Election Authorities to send the enclosed application to you at this time.

If you choose to request permanent vote-by-mail status, you will remain in that status until you either request to be removed, we are notified of a change of address outside our county, or we confirm that you have registered to vote in another county. You may apply to permanently be placed on vote by mail status using the attached application.

Q: What should I do with this form?

A: If you want to receive a vote by mail ballot for every election, then complete the enclosed form and return it to us. If you wish to receive a ballot for primary elections, you must also specify a party preference.

Q: What should I do if I don't want to be on the permanent vote by mail list?

A: If you don't want to receive a vote by mail ballot for every election, then you may destroy this mailing.

Q: Why did I get this form?

A: The law requires that the County Clerk's Office send it to you at this time.

Q: What should I do if I have questions?

A: Call our office at (815) 334-4242

Thank you for your interest in our elections. Please do not hesitate to call if you have any questions.

(informational attachment)

APPLICATION FOR PERMANENT VOTE BY MAIL STATUS

Applicant's Name	«FirstName» «MiddleName» «LastName»
Street Address	«ResidenceAddress»
City, State, Zip	«ResidenceCity», «ResidenceState» «ResidenceZipCode»
County	McHenry
Date of Birth*	
Phone Number*	
Email*	
Precinct	«PrecinctName»

For Election Authority's Use Only	
Ballot Style:	
Voter ID:	«VoterID»

For Election Judge's Use Only	
Initials:	
Voter's Consecutive Number:	

*Optional information; even though this is not required, providing it may aid in the processing of your ballot

I am currently a registered voter and wish to apply for **permanent vote by mail status**.

I state that I reside at the address specified above, in the stated precinct and county, that I have lived at such address for 30 days or more preceding this election, that I am lawfully entitled to vote in such precinct at the next regularly scheduled election, and that:

- I wish to vote by mail in all subsequent elections that do not require a party designation.
- or -
- I wish to vote by mail in all subsequent elections and wish to receive the party ballot indicated below in all elections that require a party designation.
- Democratic
 Republican
 Other* _____

I hereby make application for an official ballot or ballots to be voted by me at such election, and I agree that I shall return such ballot or ballots to the official issuing the same prior to the closing of the polls on the date of the election or, if returned by mail, postmarked no later than election day, for counting no later than during the period for counting provisional ballots, the last day of which is the 14th day following election day.

Under penalties as provided by law pursuant to 10 ILCS 5/29-10, the undersigned certifies that the statements set forth in this application are true and correct.

_____ Signature of Applicant	_____ Today's Date				
Address to which ballot should be mailed: (if different from above)	<table border="1" style="width: 100%; height: 100%; border-collapse: collapse;"> <tr><td style="height: 20px;"></td></tr> <tr><td style="height: 20px;"></td></tr> <tr><td style="height: 20px;"></td></tr> <tr><td style="height: 20px;"></td></tr> </table>				

IMPORTANT:

You must return the **completed and signed application** to the election authority with jurisdiction over your registration. This application may be submitted via email (votebymail@mchenrycountyil.gov), through the mail, or by personal delivery. If submitting in by mail, please direct it to:

**McHenry County Clerk's Office
Attn: Vote by Mail Dept.
2200 NORTH SEMINARY AVENUE
WOODSTOCK, IL 60098.**

*Voter will only receive a primary ballot if the party listed is an established party in a race in which the voter is entitled to vote.

MANDATORY PAGE
PROPOSAL PRICING FORM

We, Graphic Partners, propose to provide the requested services according to the requirements of this Request for Proposal. We also certify that this written proposal is valid for 120 days from the day of this proposal and the attached information is received and filed by the County of McHenry.

COSTS BELOW SHOULD BE BASED UPON THE QUANTITY OF: 230,000

Printing Costs: \$ Ballots \$37,000 (200,000) ea

Sorting List & Mailing Services: \$ 18,900.⁰⁰ 30,000 ea

Delivery to Post office: \$ 250.-

Additional services; cutting, folding, etc. \$ 4,000 shrink wrap & images
No envelopes included.

LUMP SUM OF ALL COSTS (excluding postage) TO COMPLETE THIS PROJECT: \$ 60,150.-

Delivery Timeline GUARANTEE: JANUARY 4, 2023-FEBRUARY 10, 2023: YES NO

Please List any exceptions to the RFP Specifications:

ENvelopes must be ordered by client early January 2023
to meet due date!

**MANDATORY PAGE
REFERENCES**

Please list three (3) references, other than McHenry County, you have done similar work, service or supplied similar products to within the last twelve (12) months. **Email address required. It is the vendor's responsibility to ensure references respond to the County, as required.**

Entity: Co of Lake
Address: 18 N. County St City, State, Zip Code: Waukegan, IL 60085
Telephone Number: 847 377 2310 Contact Person: Mary Peavey
Email Address: mpeavey@lakecountyil.gov

Entity: Co of Lake
Address: 18 N. County St City, State, Zip Code: Waukegan, IL 60085
Telephone Number: 847 377 2004 Contact Person: Tim DeGroot
Email Address: TDeGroot@lakecountyil.gov

Entity: Co of Lake DOT
Address: 600 Winchester Rd City, State, Zip Code: _____
Telephone Number: 847-377-7469 Contact Person: Mary O'Driscoll
Email Address: MODriscoll@lakecountyil.gov

MANDATORY PAGE
CERTIFICATONS PAGE

- I acknowledge to have read, understand, and agree to the **Bid or Request Documents** Provided for this Bid or Request as posted on McHenry County's Website Yes
- I acknowledge to have read, understand, and agree to the policies contained within the **McHenry County Purchase Ordinance**, amended June 1, 2021 Yes
- I acknowledge I have read, understand, and agree to the **Standard Terms and Conditions** provided for this Bid or Request as posted on McHenry County's website. Yes
- I acknowledge to have read, understand, and agree to all **Addenda** provided for this Bid or Request as posted on McHenry County's website. Yes
- Vendor certifies it has reviewed, completed & submitted the **MANDATORY County of McHenry Status of Ownership Information** Yes
- I acknowledge there to be SEVEN (7) **Mandatory Pages, including the W-9** to be completed and/or submitted for my Bid or Submission to be considered. Yes
- Submitter certifies it has not been barred from contracting with a unit of State or Local Government because of a violation of Section 33E-3 or 33E-4 of the **Criminal Code of 1961, as amended.** Yes

- Vendor certifies it is aware that all contracts for the Construction of Public Works are subject to the **Illinois Prevailing Wage Act** (820 ILCS 130/1-12) and this Bid or Request Is Subject to, Is NOT Subject to the Illinois Prevailing Wage Act. Yes

- Vendor acknowledges this Bid or Request Is Subject to, Is NOT Subject to the **Employment of Illinois Workers in Public Works Act** (30 ILCS 570/3) and will comply with the requirements set forth in this Act. Yes

- I acknowledge this Bid or Request Requires, Does NOT Require a **Bid Bond** Yes

- Under penalties of perjury, I certify that my correct **Federal Taxpayer Identification Number** is: 364074726

- I am doing business as a (please indicate one):
 - Sole Proprietorship
 - Corporation: State of Incorporation: ILL
 - Partnership
 - Other _____

▪ State full names, titles and addresses of all responsible principles and/or partners below and/or Authorized Negotiators:

Name and Title: Kirk Larsen - Owner

City, State and Zip Code: ZION IL 60099

Telephone Number: 847-805-1610 Email: Kirk.Larsen@graphicPartners.com

Name and Title: Jeff Larsen - Owner

City, State and Zip Code: ZION, IL 60099

Telephone Number: 847.805.1610 Email: Jeff.Larsen@graphicpartners.com

**MANDATORY PAGE
SIGNATURE PAGE**

- I have carefully examined the Bid or Request, Scope of Work, Specifications, and any other documents accompanying or made a part of this Bid or Request. I hereby propose to furnish the goods or services specified. I agree my proposal will remain firm for a period of up to 120 days from due date to allow the County time to evaluate the qualifications submitted. I verify all information contained in this proposal is truthful to the best of my knowledge and belief. I further certify I am duly authorized to submit on behalf of the firm as its act and deed, and the firm is ready, willing, and able to perform if awarded the contract. I further certify, under oath, this proposal is made without prior understanding, agreement, connection, discussion, or collusion with any other person, firm or corporation submitting a proposal for the same product or service. No officer, employee or agent of the County of McHenry or any other proposer is interested in said proposal and the Undersigned executed this Certification with full knowledge and understanding of the matters therein contained and was duly authorized to do so.

Individual/Company/Corporation: Graphic Partners INC

Business Address: 4300 IL Route 173

City, State and Zip Code: ZION, IL 60099

Printed Name and Title: Kirk Larsen, Partner

Signature:  Date: 12/27/22

Telephone Number: 847 872 9445 Email: kirk.larsen@graphicpartners.com

Witness Printed Name and Title: Jack Amedio, MKT Sales

Witness Signature:  Date: 12-27-2022

End of Document



McHenry County
Purchasing Department
2200 N Seminary Avenue
Woodstock, IL 60098

Invitation RFP 23-5851

Permanent Vote by Mail Invitation Printing & Mailing Services

Proposals due: January 3, 2023 no later than 9:00 a.m. (CST)

Electronic Submissions accepted and should be emailed to dmleonard@mchenrycountyil.gov.

The above RFP has been issued and is available on McHenry County’s web site at <https://www.mchenrycountyil.gov/county-government/departments-j-z/purchasing/bids-rfps>.

Contractors shall not pay less than the prevailing rates of wages to all laborers, workmen, and mechanics performing work under this contract, and shall comply with the requirements of the Illinois Prevailing Wage Act (820 ILCS 130/1-12).

***** ***** ***** ***** *****



McHenry County
 Purchasing Department
 2200 N Seminary Avenue
 Woodstock IL 60098
purchasing@mchenrycountyil.gov

Status of Ownership Information

**Illinois Public Act 102-0265 was approved in August 2021 requiring collection of "Status of Ownership" information.*

1. APPLICATION TYPE: New Change/Update	2. FEDERAL I.D. # OR SOCIAL SECURITY #: 36 4074726	3. DATE: 12/30
4. BUSINESS NAME & ADDRESS: GRAPHIC PARTNERS 4300 II ROUTE 173 ZION . IL 60099	5. REMIT ADDRESS FOR PAYMENTS (if different):	
6. STATUS OF OWNERSHIP (This field is <u>required</u> . Please select at least one): <i>This information is collected for reporting purposes only and not vendor selections.</i> <i>Please check any of the following that apply to the ownership of your firm.</i> Prefer not to disclose Not Applicable Minority-Owned Women-Owned Veteran-Owned <u>Small Business</u>		7. HOW ARE YOU CERTIFYING? Certificates Attached <u>Self-Certifying</u>
8. PRIMARY CONTACT PERSON (Bids/Quotes/Purchase Orders): Name: JACK AMEDIO / KIRK LARSEN Official Capacity: Rep - /owner Telephone #: (847) 800 0923 / 847-738-6999 E-Mail: JACK.AMEDIO@graphicpartners.com KIRK.LARSEN@ "	9. PERSONS AUTHORIZED TO SIGN Bids/Offers/Contracts: Name: KIRK LARSEN Official Capacity: OWNER Name: JACK AMEDIO Official Capacity: Representative	
<p>PLEASE PRINT THIS FORM, SIGN IT, AND SEND IT BACK WITH CERTIFICATES OF OWNERSHIP (unless self-certifying).</p>		
10. I hereby certify that the information supplied herein is true and correct. <div style="display: flex; justify-content: space-between;"> <div data-bbox="225 1675 792 1759"> <p>JUDY BURGESS DIRECTOR/HR Print or Type Name and Title</p> </div> <div data-bbox="873 1646 1433 1789"> <p><i>Judy Burgess</i> Signature</p> </div> </div>		

Request for Taxpayer Identification Number and Certification

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

▶ Go to www.irs.gov/FormW9 for instructions and the latest information.

Print or type.
 See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. Graphic Partners, Inc.	
2 Business name/disregarded entity name, if different from above	
3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):
<input type="checkbox"/> Individual/sole proprietor or single-member LLC	<input type="checkbox"/> C Corporation
<input checked="" type="checkbox"/> S Corporation	<input type="checkbox"/> Partnership
<input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____	<input type="checkbox"/> Trust/estate
<small>Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.</small>	
<input type="checkbox"/> Other (see instructions) ▶ _____	
5 Address (number, street, and apt. or suite no.) See instructions. 4300 IL Route 173	Requester's name and address (optional)
6 City, state, and ZIP code Zion, IL 60099	
7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number									
or									
Employer identification number									
3	6	-	4	0	7	4	7	2	6

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

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

Sign Here	Signature of U.S. person ▶	Date ▶ <u>12/30/22</u>
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General Instructions

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

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

Purpose of Form

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

- Form 1099-INT (interest earned or paid)

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

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

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

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),

2. Certify that you are not subject to backup withholding, or

3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and

4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting*, later, for further information.

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

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

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

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

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

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

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

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

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

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

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

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

Backup Withholding

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

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

Payments you receive will be subject to backup withholding if:

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

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

Also see *Special rules for partnerships*, earlier.

What is FATCA Reporting?

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

Updating Your Information

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

Penalties

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

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

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

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

Specific Instructions

Line 1

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

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

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

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

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

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

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

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

Line 2

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

Line 3

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

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

Line 4, Exemptions

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

Exempt payee code.

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

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

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

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

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

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

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

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

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

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

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

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

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

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

G—A real estate investment trust

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

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

J—A bank as defined in section 581

K—A broker

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

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

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

Line 5

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

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

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

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

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

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

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

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

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

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

Part II. Certification

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

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

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

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.

You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.

You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

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

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

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

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor ²
5. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee ¹ The actual owner ¹
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor ⁴

For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity ⁴
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

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

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

² Circle the minor's name and furnish the minor's SSN.

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

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

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

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

Secure Your Tax Records From Identity Theft

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

To reduce your risk:

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

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

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

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

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

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

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

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

Visit www.irs.gov/IdentityTheft to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

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