



CITY OF HASTINGS, MICHIGAN

REQUEST FOR PROPOSALS (RFP)

FOR

2025 Tree Trimming, Removal, and Stump Grinding

PROCUREMENT NAME: 2025 Tree Trimming, Removal, and Stump Grinding

RFP ISSUE DATE: Friday, November 08, 2024

PROPOSAL DUE DATE: Thursday, December 05, 2024 at 10:00 a.m.

WORK BEGIN DATE: Monday, January 13, 2025

TREE REMOVAL/TRIMMING COMPLETION DATE: Friday, March 28, 2025

STUMP GRINDING COMPLETION DATE: Friday, April 25, 2025

Requests for Proposals and related documents may be obtained during normal business hours from the City Clerk/Treasurer's office located in Hastings City Hall at 201 East State Street, Hastings, MI 49058.

OVERVIEW OF THE PROCUREMENT PROCESS

The City of Hastings is employing a formal proposal or bid process in this procurement. All General and Specific Terms and Conditions as described below apply. Potential vendors who receive copies of this RFP will be notified of any addendum to the RFP and provided an equal opportunity to comply with all specifications.

CONTENTS OF THE REQUEST FOR PROPOSAL OR BIDS

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NOTE: The documents provided as attachments and exhibits are not exhaustive or presumed to be complete and are provided for reference only

A. GENERAL TERMS AND CONDITIONS

1. The City of Hastings assumes no responsibility of any kind or nature for any costs incurred by any potential vendor in the preparation of a response to this RFP. This applies to and includes any costs of delivery for a timely proposal.
2. The City of Hastings reserves the exclusive, unencumbered right to:
 - a. Cancel, revise, or amend the RFP;
 - b. Reject any proposal or bid or all proposals or bids submitted in response hereto in whole or in part;
 - c. To waive any irregularities in any proposal or bid;
 - d. To award the whole or part of the work or goods that are the subject of this RFP to that offeror whose proposal or bid is, as determined in the sole discretion of the City, to be in the best interest of the City considering such factors as it may deem pertinent.
3. Sealed proposals or bids must be received on or before **Thursday, December 5, 2024 at 10:00am** at the office of the City Clerk/Treasurer. Date and time will be recorded on delivery. Deadline is for physical delivery to the specified location; postmarks or other indicators of sending or delivery will not be accepted.

Proposals or bids are to be delivered to:

City of Hastings
Office of the City Clerk/Treasurer
201 East State Street
Hastings, MI 49058

4. Any questions regarding the RFP must be submitted before **Monday, November 25, 2024 at 5:00pm**. If necessary, an addendum to the RFP will be provided to all holders of the RFP of record.
5. No proposal or bid may be withdrawn for a period of sixty (60) days after the opening of the proposals or bids except as provided in the RFP.
6. Proposals must be submitted in accordance with the instructions and requirements contained in this RFP. Failure to do so may result in the proposal or bid being considered non-responsive and it may be rejected. An offeror must promptly notify the Office of the City Clerk/Treasurer of any ambiguity, inconsistency, or error, which may be discovered upon examination of the RFP. An offeror requesting clarification or interpretation of this

RFP should contact Travis Tate, Director of Public Services at (269) 945-6006 or ttate@hastingsmi.org.

7. Proposals should demonstrate the offeror's successful experience in providing the services and/or items requested by this RFP.
8. Proposals must state whether any of offeror's owners, officers, employees, or agents, or their immediate family members, is currently, or has been in the past year, an employee of the City of Hastings or has any responsibility or authority with the City that might affect the procurement transaction or any claim resulting there from. If so, the complete name and address of each such person and their connection to the City of Hastings must be disclosed in the response.
9. Any proposal submitted shall be deemed conclusive assurance that the proposer does not discriminate in any manner against any class of protected persons under federal or state law. This includes non-discrimination on the basis of gender, race, national origin, age, and other categories specified by law. Non-discrimination applies to consideration for employment and services.
10. Proposals must explicitly and completely describe and present all components of the price proposed for work or goods. The City of Hastings is exempt from State of Michigan Sales and Use Taxes.
11. Ownership of all data, materials, and documentation originated and prepared for the City pursuant to the RFP shall belong exclusively to the City and be subject to public inspection in accordance with the Michigan Freedom of Information Act.
12. No information regarding the contents of responses to the RFP will be released prior to award. Once an award has been made, all proposals will be open to public inspection subject to the provisions set forth above.
13. Any interpretation, correction, or change of the RFP will be made by an addendum. Interpretations, corrections, or changes to this RFP made in any other manner will not be binding and offerors must not rely upon such interpretations, corrections, or changes. The City Clerk/Treasurer will issue Addenda. Addenda will be emailed, faxed, or mailed to all known recipients of the RFP.
14. The City may make investigations to determine the ability of the offeror to perform or supply the services and/or items as described in this RFP.
15. The successful offeror must comply with all applicable City, State, and Federal laws, codes, provisions, and regulations.
16. Responses to this RFP must be in the prescribed format.

17. The City may request additional information, clarification, or presentations from any of the offerors after review of the proposals received.
18. The City has the right to use any or all ideas presented in reply to this RFP, subject only to the limitations regarding proprietary/confidential data of offeror.
19. Only the City will make news releases or other public announcements pertaining to this RFP or the proposed award of a contract.

B. SPECIFIC TERMS AND CONDITIONS

1. The City of Hastings is soliciting bids for the provision of tree trimming and removal, and stump grinding services at multiple locations through the city limits.

This bid proposal is for the fiscal year ending June 30, 2025.

2. Specific or Technical Requirements of the work or goods.

See "Attachment A"

3. EVALUATION CRITERIA

- a. The ability, capacity, and skill of the offeror to provide items described in this RFP in a prompt and timely manner without delay or interference.
- b. The character, integrity, reputation, judgment, experience, efficiency, and effectiveness of the offeror.
- c. The quality and timeliness of performance of previous contracts or services of the nature described in this RFP.
- d. Compliance by the offeror with laws and ordinances regarding prior contracts, purchases, or services.
- e. The conditions, if any, specified in offeror's proposal; i.e. what expectations or requirements the offeror might have of the City as a condition of, or related to the proposal.
- f. Compliance by the offeror with the City's insurance requirements policy.
- g. Price.

4. SELECTION PROCESS

- a. Sealed proposals will be publicly opened immediately after the deadline for submitting proposals.
- b. Proposals will be opened at Hastings City Hall, 201 East State Street, Hastings.
- c. Proposals not submitted timely will not be opened or considered.

- d. Compliance with submittal forms, insurance requirements, and price will be publicly announced at the proposal opening.
- e. City staff will evaluate proposals according to the evaluation criteria noted in the RFP and prepare a recommendation to the Hastings City Council.
- f. The City Council will make the final, binding decision as to the award of the contract or the rejection of any or all proposals.
- g. City staff or the City Council may request additional information or clarification from any offeror. Failure to supply requested additional information may result in proposal being rejected or not considered further.
- h. A Purchase Order or formal contractual agreement will be entered to effect the arrangements. Offerors should submit any requested contract terms as part of their proposal.

C. RESPONSE SUBMITTAL FORMS

Every valid response to the RFP will include the next six (6) pages completed in full and returned to the City by the stated deadline.

CERTIFICATION

In compliance with this request for proposal and subject to all terms and conditions imposed herein, which are incorporated in this proposal by reference, the undersigned offers and agrees to furnish the services and/or items requested in this solicitation if the undersigned is selected as the successful offeror.

Legal Name of Entity Submitting Proposal:

Address:

<hr/>		
<hr/>		
Street		
<hr/>		
<hr/>	<hr/>	<hr/>
City, State		Zip

Phone:

Email:

Authorized Official:

<hr/>	
Name	Title
<hr/>	
Signature	Date
<hr/>	

RELATED PARTIES DISCLOSURE (CHECK AND COMPLETE AS APPROPRIATE)

***THIS PAGE MUST BE RETURNED SIGNED BY AN AUTHORIZED REPRESENTATIVE
OF THE OFFEROR***

☐ ***NONE*** of offeror's owners, officers, employees, or agents, or their immediate family members, is currently, or has been in the past year, an employee of the City of Hastings nor has any responsibility or authority with the City that might affect the procurement transaction or any claim resulting there from.

☐ ***EXCEPTIONS TO THE ABOVE STATED ARE AS FOLLOWS:***

Name _____

Address _____

Connection or Relationship to the City of Hastings: _____

Name _____

Address _____

Connection or Relationship to the City of Hastings: _____

USE ADDITONAL SHEETS IF NECESSARY

**Authorized
Official:**

Name Title

Signature Date

REFERENCES

Each offeror should provide the names, addresses, and telephone numbers of at least three (3) references in connection with supplying the services or items requested in this RFP. References of other similar local government operations are preferred.

REFERENCE # 1

Entity Name:

Address:

Street

City, State

Zip

Phone:

Contact:

Name

Title

Email

Brief Description of Relationship:

REFERENCE # 2

Entity Name:

Address:

_____ Street

_____ City, State

_____ Zip

Phone:

Contact:

_____ Name Title

_____ Email

Brief Description of Relationship:

REFERENCE # 3

Entity Name:

Address:

_____ Street

_____ City, State

_____ Zip

Phone:

Contact:

_____ Name Title

_____ Email

Brief Description of Relationship:

INSURANCE

Attach certificates of required insurance.

IRS W-9 FORM

Complete and attach an IRS Form W-9.

PRODUCT INFORMATION

Attach complete description of the manufacture, features, and capabilities of materials and goods proposed to be provided.

OTHER INFORMATION

Attach other information necessary to describe the proposed vendor and the goods and services proposed to be provided.

D. ATTACHMENTS AND EXHIBITS

- | | |
|---------------------|--|
| 1. ATTACHMENT "A" - | Bid Specifications. |
| 2. ATTACHMENT "B" - | Standard Form of Agreement. |
| 3. ATTACHMENT "C" - | City of Hastings Insurance Requirements. |
| 4. ATTACHMENT "D" - | Contractor's Checklist. |
| 5. ATTACHMENT "E" - | IRS FORM W-9. |



ATTACHMENT “A”

2025 TREE TRIMMING, REMOVAL, AND STUMP GRINDING SPECIFICATION

General Description:

1. Contractor shall move at an acceptable pace from tree to tree as determined by the Superintendent of Streets and Construction, so that city crews can keep up with Contractor.
2. Contractor shall pile lumber/brush in a manner that is acceptable to the Superintendent of Streets and Construction and Director of Public Services.
3. Contractor shall be responsible for proper traffic control devices per MUCTD standards, that is acceptable to the Superintendent of Streets and Construction, Director of Public Services and Chief of Police. If traffic control measures are found not to be satisfactory, City shall notify Contractor of the deficiency. The Contractor, once notified, shall stop all tree removal, trimming or stump grinding operations immediately, and rectify the situation acceptable to the City. The cost for Traffic Control shall be included as a unit price for the contract.
4. Tree removal, Trimming and Stump Grinding will include all labor, equipment and materials necessary for preparation, cutting, and placement on the ground of all foliage, limbs, branches, and trunks of those trees designated for removal by the City of Hastings. Trunks and limbs that are too big for the chipper or City crew to handle, shall be the responsibility of the contractor to remove. Trunks and limbs shall not be stored more than 48 hours on the City’s Right-of-Way. Contractor shall provide any additional equipment, materials, manpower, and all other appurtenances, for Tree Trimming, Tree Removal, and Stump Grinding (i.e. Cranes, telehandlers, boom lifts, cables, ropes, ect.), if necessary.
5. The contractor shall exercise appropriate and reasonable care to ensure that no damage will occur to improvements adjacent to trees being removed or trimmed. The contractor shall be fully responsible for any damage caused by tree removal, trimming or stump grinding operations. Replacement, repair or restoration of damaged areas by the contractor which occurs as a result of operations performed by the contractor will be the responsibility of the contractor. These improvements shall be repaired or replaced to a condition as good or better than the original condition.
6. The trees to be removed, trimmed or grinded are typically street trees within the street Right-of-Way or trees located on publicly owned lands within the City of Hastings. Contractor shall place pads or rubber mats on lawn surface if it is needed outside of the ROW.
7. Trees sizes and degree of difficulty to remove, trim, or stump grind will vary. The cost shall be of a unit price basis. The cost of removal, trimming and grinding shall include all time, labor, equipment, and materials, shall be reflected in the unit price.



ATTACHMENT “A”

2025 TREE TRIMMING, REMOVAL, AND STUMP GRINDING SPECIFICATION

Tree Removal:

1. The City shall remove the brush (including foliage, bark, tree branches, and limbs) and debris from the trees after the removal contractor places this material on the ground. The Contractor Shall not be responsible for final disposal of any branches, foliage, bark or debris that the City can dispose of or chip. The Contractor shall be responsible for final disposal large limbs, or trunks that cannot be removed or chipped by city staff. This material shall become the property of the Contractor for its sole use. The Superintendent of Streets and Construction will determine what the City can dispose of and chip.
2. All trees will be cut and removed to a point no more than 12 inches above the ground and be less than 6 inches above ground.

Tree Trimming:

1. Tree trimming will include all labor, equipment and material necessary for preparation, cutting and deposition on the ground of all foliage, limbs, branches and trunks of those trees designated for trimming by the City of Hastings.
2. The trees to be trimmed are typically street trees within the street right-of-way or trees located on publicly owned lands within the City of Hastings.
3. The contractor will exercise appropriate and reasonable care to ensure that no damage will occur to improvements adjacent to trees being removed or trimmed. The contractor will be fully responsible for any damage caused by tree removal or trimming operations.
4. All trees to be trimmed will be inspected by the tree trimming contractor to determine which portions of the tree are diseased, dying or dead. All other portions of a tree to be trimmed will be determined by the Superintendent of Streets and Construction.
5. All limbs, branches and trunks determined to be in the afore mentioned condition will be trimmed and removed from the tree. All branches overhanging the public road system less than 15 feet above the grade of the road will be removed. All trees adjacent to the road system will be trimmed to maintain a minimum branch height of 10 feet, or as directed Superintendent of Streets and Construction.

Stump Grinding:

1. Stump grinding will include all labor, equipment and material necessary for preparation of tree stump grinding designated for grinding by the City of Hastings.
2. The stumps to be grounded are typically street trees within the street right-of-way or trees located on publicly owned lands within the City of Hastings.



ATTACHMENT “A”

2025 TREE TRIMMING, REMOVAL, AND STUMP GRINDING SPECIFICATION

3. Stumps to be ground down to a minimum of 18” below ground or the entire stump depth, whichever is less depth below ground.
4. Stumps will vary in size.
5. The contractor shall remove the chips and debris from the stumps and will be responsible for final disposal of any debris resulting from stump grinding.
6. The contractor shall exercise appropriate and reasonable care to ensure that no damage will occur to underground utilities. The contractor will be fully responsible for any utility damage caused by stump grinding operations. The contractor will contact MISS DIG at least 72 business hours prior to stump grinding operations.
7. The contractor may not be responsible for restoration of limited lawn area damage resulting from stump grinding operations performed while exercising reasonable care. Replacement, repair or restoration of improvements or other areas damaged by the contractor which occurs, as a result, of operations performed by the contractor will be the responsibility of the contractor. These improvements shall be repaired or replaced to a condition as good or better than the original condition.

Project Payment:

1. Payment shall be paid within 30 days of receipt invoice from contractor.
2. City shall retain 10% of payment requests until project is complete. When Project is complete, this will be the final payment.
3. A **Five** hundred (500) dollar per day disincentive fee, will be applied to the contract for each business day (Monday through Saturday) the project continues after the stated completion date. This shall be for both the Tree Removal and Stump Grinding completion date. This amount will be billed directly to Contractor or taken out of the final payment (ten percent) of the contract and retained by the City.
4. The City of Hastings reserves the right to increase the above bid quantities up to 30% per change order. Additional Tree Removals and Tree Trimming that are not in the attached list will have a quote attached that is acceptable to the City. No additional work will be done, that increases the contract bid price, without a quote, and an approved Change Order signed by the City Manager. The City of Hastings reserves the right to decrease the above bid quantities by 30% without change to the unit prices.



ATTACHMENT "A"

2025 TREE TRIMMING, REMOVAL, AND STUMP GRINDING SPECIFICATION

Bid Prices:

Bid Item Description	Quantity	Units	Unit Price	Bid Price
Remove Fish Hatchery Park Tree	1	Each		
Remove 203 W. Blair St. Tree	1	Each		
Remove 1135 S. Church St. Tree	1	Each		
Remove 403 E. Blair St. Tree	1	Each		
Remove 704 N. Hanover St. Tree	1	Each		
Remove 719 N. Hanover St. Tree	1	Each		
Remove 714 E. Madison St. Tree	1	Each		
Remove Lot #7 on W. Apple St. Trees	2	Each		
Remove 302 E. Colfax St. Tree	1	Each		
Remove 723 E. Mill St. Tree	1	Each		
Remove 227 W. Muriel St. Trees	2	Each		
Remove 528 S. Park St. Trees	3	Each		
Remove 235 W. Nelson Trees	2	Each		
Remove Bob King Park Tree	1	Each		
Remove 838 W. Green St. Trees	2	Each		
Remove 1021 N. Taffee Tree	1	Each		
Remove 602 E. Green Tree	1	Each		
Remove 912 E. State St. Tree	1	Each		
Remove 740 E. Lincoln St. Tree	1	Each		
Remove Wastewater Plant Tree	1	Each		
Remove 526 N. Taffee Tree	1	Each		
Remove 622 W. Bond Tree	1	Each		
Remove 706 S. Market Tree	1	Each		
Remove 212 W. State Rd. Tree	1	Each		
Stump Grinding	30	Each		
Traffic Control (Not to Exceed \$5,000.00)		LS		

Subtotal: _____

Contingencies (10% of Subtotal): _____

Total Bid Price:

Attachment B
Standard Form of Agreement
Between The City of Hastings and Contractors

This agreement is made this day _____ between the City of Hastings, 201 East State Street, Hastings, Michigan, 49058, and the Contractor

_____, for the following project:

The City of Hastings and the Contractor agree as follows:

The Contractor shall complete the work described in the bid specifications for the project. The bid specifications will consist of this agreement signed by the City of Hastings authorized representative and the Contractor, and any drawings and specifications prepared by the City of Hastings.

Written Change Orders for minor changes in the scope of work issued after execution of this agreement will be made upon written approval of the Director of Public Services.

The date of commencement of the project will be the date of the agreement, unless otherwise states in the bid specifications. The Contractor will complete the work no later than stated in the bid specifications, subject to any adjustments by the Director of Public Services.

Subject to additions and deductions by a Change Order approved by the Director of Public Services, the contract sum will be outlines in the bid submitted by the Contractor to the City of Hastings. The Contractor will not exceed the approved amount of the contract, unless prior written authorization from the City Manager is received.

If the Contractor fails to correct work which is not in accordance with the specifications as stated in the bid documents, the City of Hastings may direct the Contractor in writing to stop the work until the correction is made. If the Contractor defaults or neglects to carry out the work in accordance with the specifications as stated in the bid documents, and fails within a seven day period after receipt of written notice from the City of Hastings to correct such default or neglect with diligence and promptness, the City of Hastings may, without prejudice to other remedies, correct such deficiencies. In such case, the City of Hastings will deduct the cost of the correction from payments due to the contractor.

The City of Hastings reserves the right to perform construction or operations related to the project with its own labor forces, and to award separate contracts in connection with other portions of the project. The Contractor will coordinate and cooperate with separate Contractors employed by the City of Hastings. Costs caused by delays or by improperly timed activities or defective construction will be borne by the party responsible therefore.

For the purposes of payment, the contract sum amount will include all items and services necessary for the proper execution and completion of the work as outline in the bid documents.

Payment to a Contactor for the completion of work as outlines in the bid documents, and as a result of the agreement will be made within thirty days from receipt of the Contractors billing statement and processing by the Director of Public Services.

The Contractor will provide proof of insurance in the amount required on the attached policy. Certificates of Insurance will be provided prior to the commencement of work, naming the City of Hastings as the additional insured.

This agreement is entered into as of the day and year first written above.

City of Hastings

Signature

Travis Tate

Printed Name

Director of Public Services

Title

201 East State St

Address

Hastings, MI 49058

Contractor

Signature

Printed Name

Title

Address

Tax ID Number _____

ATTACHMENT "C"

INSURANCE POLICY FOR THE CITY OF HASTINGS

The purpose of this policy statement is to establish guidelines requiring insurance for contractors, organizations, groups or individuals that carry on activities or do work on City properties. All Certificates of Insurance shall be maintained by the City Clerks Department and updated as necessary.

I. Doing work on City Property.

Certificates indicating insurance coverage shall be required by all contractors or individuals that do work on City-owned property including land, parks, roads, sidewalks, easements, right-of-ways and buildings.

The following coverage is required:

	Type	Limit of Liability	
1	Workers Compensation Statutory Coverage B and Employers Liability	\$500,000.00	
2	Public Liability (Including products and completed operations liability)	\$500,000.00	Each Person
	Bodily Injury	\$1,000,000.00	Each Accident
	Property Damage	\$500,000.00	Each Accident
		\$1,000,000.00	Each Aggregate
3	Automobile Liability (Including hired cars and automobile non- ownership)		
	Bodily Injury	\$250,000.00	Each Person
		\$500,000.00	Each Accident
	Property Damage	\$250,000.00	Each Accident
		\$5,000,000.00	Each Aggregate
4	Additional Insured - The City of Hastings to be specifically named in clause on policy and certificate as an "additional insured"		

Attachment D

Contractors Checklist

I Certificate of Insurance

A Workers Compensation

Date Received

B Liability

Date Received

II Loss History

A Provided by Agent

III Safety Program

Yes

No

A Familiar with MIOSHA regulations

B Are safety standards used daily

C Written safety program

D Safety Coordinator

E Michigan Right to Know Program

F Permit required Confined Space Entry

G Power lock out/tag out program

H First aid personel on site

I Fire safety and suppression plan

J Personal protective equipment used

K Auto safety (CDL Certifications)

L Proper MDOT Roadway procedures

M Proper trenching/excavation standards

N Preventative maintenance program

O Process safety mgmt of hazardous chemicals

I attest that the above responses are true to the best of my knowledge.

Contractor or Representative

Title

Date

Attachment E

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

Request for Taxpayer Identification Number and Certification

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

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification; check only **one** of the following seven boxes:

☐ Individual/sole proprietor or single-member LLC

☐ C Corporation

☐ S Corporation

☐ Partnership

☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____

Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner.

☐ Other (see instructions) ▶ _____

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) _____

Exemption from FATCA reporting code (if any) _____
(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.)

6 City, state, and ZIP code

7 List account number(s) here (optional)

Requester's name and address (optional)

City of Hastings
201 E State St
Hastings, MI 49058-1954

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

Social security number

				-				-				
--	--	--	--	---	--	--	--	---	--	--	--	--

or

Employer identification number

				-								
--	--	--	--	---	--	--	--	--	--	--	--	--

Part II Certification

Under penalties of perjury, I certify that:

- 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
- 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
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

Sign Here Signature of U.S. person ▶ Date ▶

General Instructions

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

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

Purpose of Form

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

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

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

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding?* on page 2.

By signing the filled-out form, you:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- 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
- Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.

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

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

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

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

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

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

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

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

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

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

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

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

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

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

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),

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

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

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

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

Also see *Special rules for partnerships* above.

What is FATCA reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code* on page 3 and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

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

Penalties

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

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

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

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

Specific Instructions

Line 1

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

If this Form W-9 is for a joint account, list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9.

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

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

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

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

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

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

Line 2

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

Line 3

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

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

Line 4, Exemptions

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

Exempt payee code.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

G—A real estate investment trust

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

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

J—A bank as defined in section 581

K—A broker

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

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

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

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

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

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

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

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

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting IRS.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

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

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

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

Part II. Certification

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

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

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

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

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

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

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

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor ⁴
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity ⁴
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

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

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

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

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 2.

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

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

Secure Your Tax Records from Identity Theft

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

To reduce your risk:

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

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

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

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

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

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

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

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

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

Privacy Act Notice

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