



CITY OF HASTINGS, MICHIGAN

REQUEST FOR PROPOSALS (RFP)

FOR

2026 Tree Trimming, Removal, and Stump Grinding

PROCUREMENT NAME: 2026 Tree Trimming, Removal, and Stump Grinding

RFP ISSUE DATE: November 14, 2025

PROPOSAL DUE DATE: December 1, 2025 at 10:00 am

WORK BEGIN DATE: January 12, 2026

TREE REMOVAL/TRIMMING COMPLETION DATE: March 26, 2026

STUMP GRINDING COMPLETION DATE: May 21, 2026

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

A.	GENERAL TERMS AND CONDITIONS.....	Page 3
B.	SPECIFIC TERMS AND CONDITIONS.....	Page 6
C.	RESPONSE SUBMITTAL FORMS.....	Page 8
D.	ATTACHMENTS AND EXHIBITS.....	Page 14

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 **Monday, December 1, 2025 at 10:00 am** 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 26, 2025 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 Street Superintendent Robert Neil (269) 945-5083 or email rneil@hastingsmi.gov.

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 throughout the city limits.

This bid proposal is for the fiscal year ending June 30, 2026.

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:

Street

City, State Zip

Phone:

Email:

Authorized Official:

Name Title

Signature Date

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 ADDITIONAL 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”

2026 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.
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”

2026 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”

2026 TREE TRIMMING, REMOVAL, AND STUMP GRINDING SPECIFICATION

3. Stumps to be ground down to a minimum of 12” 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"

2026 TREE TRIMMING, REMOVAL, AND STUMP GRINDING SPECIFICATION

Bid Prices:

Bid Item Description	Quantity	Units	Unit Price	Bid Price
Remove Tree 312 W Mill St	1	Each		
Remove Tree 938 S/ Park St.	1	Each		
Remove trees W Madison dead end	3	Each		
Remove Trees 930 S Cass St	2	Each		
Remove Tree 904 W Walnut	1	Each		
Remove Tree 224 S. Washington	1	Each		
Remove Tree 539 W Madison	1	Each		
Remove Tree 1513 S Broadway	1	Each		
Remove Tree 918 S. Jefferson	1	Each		
Remove Tree 710 S Washington	1	Each		
Remove Tree 435 E Center St.	1	Each		
Remove Tree 720 S. Dibble St	1	Each		
Remove Tree 728 S Dibble St.	1	Each		
Remove Tree 722 s Montgomery	1	Each		
Remove across from 722 S Montgomery	1	Each		
Remove Tree 536 E. Madison	1	Each		
remove Tree 902 S Hayes	1	Each		
Remove Tree 435 E. Colfax (on East)	1	Each		
Remove Tree 966 E. Mill St	1	Each		
Remove Tree 302 E State Rd(Boltwood)	1	Each		
		Each		
Total 22		Each		
		Each		
Stump Grinding- 30		Each		
		Each		
		Each		
Trims-Price per tree list to be determined by COH		Each		
		Each		

Traffic Control (Not to Exceed \$5,000.00)

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 Superintendent of Streets and Construction.

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 Superintendent of Streets and Construction.

Subject to additions and deductions by a Change Order approved by the Superintendent of Streets and Construction, 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 Street Superintendent.

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

Robert Neil

Printed Name

Superintendent of streets

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

- 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

Yes

No

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

Contractor or Representative

Title

Date

**Request for Taxpayer
Identification Number and Certification**

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

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

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See Specific Instructions on page 3.	1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)	
	2 Business name/disregarded entity name, if different from above.	
	3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes. ☐ Individual/sole proprietor ☐ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate ☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its 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 Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____ (Applies to accounts maintained outside the United States.)
	3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions ☐	
	5 Address (number, street, and apt. or suite no.). See instructions.	Requester's name and address (optional)
	6 City, state, and ZIP code	
	7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the 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. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number											
				-				-			
or											
Employer identification number											
					-						

Part II Certification

Under penalties of perjury, I certify that:

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

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

Sign Here	Signature of U.S. person	Date
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General Instructions

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

Future developments. 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.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

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-NEC (nonemployee compensation).
- 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), and 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.

Caution: If you don't 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; and
4. Certify to your non-foreign status for purposes of withholding under chapter 3 or 4 of the Code (if applicable); and
5. 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).

Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding. Payments made to foreign persons, including certain distributions, allocations of income, or transfers of sales proceeds, may be subject to withholding under chapter 3 or chapter 4 of the Code (sections 1441–1474). Under those rules, if a Form W-9 or other certification of non-foreign status has not been received, a withholding agent, transferee, or partnership (payor) generally applies presumption rules that may require the payor to withhold applicable tax from the recipient, owner, transferor, or partner (payee). See Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*.

The following persons must provide Form W-9 to the payor for purposes of establishing its non-foreign status.

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

See Pub. 515 for more information on providing a Form W-9 or a certification of non-foreign status to avoid withholding.

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 (under Regulations section 1.1441-1(b)(2)(iv) or other applicable section for chapter 3 or 4 purposes), do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515). If you are a qualified foreign pension fund under Regulations section 1.897(l)-1(d), or a partnership that is wholly owned by qualified foreign pension funds, that is treated as a non-foreign person for purposes of section 1445 withholding, do not use Form W-9. Instead, use Form W-8EXP (or other certification of non-foreign status).

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 their 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 their 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, but are not limited to, 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, as described in item 4 under “*By signing the filled-out form*” 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.

See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier.

What Is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all U.S. account holders that are specified U.S. 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 are no longer 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.

• **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 for 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 you filed with your application.

• **Sole proprietor.** Enter your individual name as shown on your Form 1040 on line 1. Enter your business, trade, or “doing business as” (DBA) name on line 2.

• **Partnership, C corporation, S corporation, or LLC, other than a disregarded entity.** 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.

• **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. Enter any business, trade, or DBA name on line 2.

• **Disregarded entity.** In general, a business entity that has a single owner, including an LLC, and is not a corporation, is disregarded as an entity separate from its owner (a disregarded entity). See Regulations section 301.7701-2(c)(2). A disregarded entity should check the appropriate box for the tax classification of its owner. Enter the owner’s name on line 1. The name of the owner 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. 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, enter it on line 2.

Line 3a

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

IF the entity/individual on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation.
• Individual or • Sole proprietorship	Individual/sole proprietor.
• LLC classified as a partnership for U.S. federal tax purposes or • LLC that has filed Form 8832 or 2553 electing to be taxed as a corporation	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 3b

Check this box if you are a partnership (including an LLC classified as a partnership for U.S. federal tax purposes), trust, or estate that has any foreign partners, owners, or beneficiaries, and you are providing this form to a partnership, trust, or estate, in which you have an ownership interest. You must check the box on line 3b if you receive a Form W-8 (or documentary evidence) from any partner, owner, or beneficiary establishing foreign status or if you receive a Form W-9 from any partner, owner, or beneficiary that has checked the box on line 3b.

Note: A partnership that provides a Form W-9 and checks box 3b may be required to complete Schedules K-2 and K-3 (Form 1065). For more information, see the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

If you are required to complete line 3b but fail to do so, you may not receive the information necessary to file a correct information return with the IRS or furnish a correct payee statement to your partners or beneficiaries. See, for example, sections 6698, 6722, and 6724 for penalties that may apply.

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 on 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 territory, 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 territory.
- 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 as defined under section 581.
- 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 Information, 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) entered 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 territory, 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, enter "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 ITIN. Enter it in the entry space for the Social security number. 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). 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 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/EIN. 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 Form SS-4 mailed to you within 15 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and enter "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, you will generally 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. See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier, for when you may instead be subject to withholding under chapter 3 or 4 of the Code.

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