



# REQUEST FOR QUALIFICATIONS

**RFQ #01-24 – CONTRACTORS/DEVELOPERS**

**ADMINISTERED BY:  
NEWARK LAND BANK**

**RFQ Release Date:  
Due Date:**

**Friday, February 23, 2024  
Monday, March 25, 2024**

**Marcus Randolph, President & CEO  
Martha Baez, SVP of Land Bank Operations  
Roger Johnson, SVP of Real Estate Development**



## NEWARK LAND BANK

### INTRODUCTION:

The Newark Land Bank (NLB) is designed for the dual purposes of providing high quality, newly rehabbed homes to qualified owner-occupants and employing local residents with multiple barriers to employment through the process. The purpose of this Request for Qualifications and Quotations is to proactively identify qualified General Contractors to be included on the NLB Pre-Qualified Developer / Construction Contractor List. Contractors on this List will have the opportunity to bid on residential rehabilitation construction projects based on specified scopes of work to be released with each bid. Successful respondents must demonstrate that they are located in the communities that they are seeking to build. Respondents must also demonstrate that they are interested in developing owner-occupied homes in the communities. This RFQ will facilitate the selection of developers and contractors with the experience and capacity necessary to successfully develop parcels within the community. The NLB is focused on stabilizing the housing stock and improving overall neighborhood conditions.

Please carefully read all parts of this RFQ. The NLB requests qualifications from qualified developers and contractors to provide general construction services outlined in this RFQ. The work contemplated is to be performed in a professional manner. The Respondents shall be financially solvent and each of its members (if a joint venture), its employees, agents or sub-consultants of any tier shall be competent to perform the services required under this RFQ document.

Developers and contractors selected through the RFQ, would acquire the property from NLB and other sources as necessary and provide a scope of work for the rehabilitation of the property for homeownership purposes. Successful respondents will acquire, rehab and sell each property.

The capacity for the Developer / Contractor will be determined relative to their aggregate Construction and Warranty bond amount. NLB will consider a baseline capacity, it will be calculated as half of the aggregate bond amount. If a Developer / Contractor has an aggregate bond of \$500,000, the NLB will consider their baseline capacity to be \$250,000. When considering a Contractor's capacity for any project, the NLB will consider the total amount of work the Contractor has already received from the NLB and subtract this from the baseline capacity.

As a NLB Pre-Qualified Developer / Contractor you will have the opportunity to bid on properties within the Move-in Ready Program and RFP's released through our website. These properties will be available to be bid on by any company on the NLB's Pre-Qualified Contractor List, within the limits of each Pre-Qualified Contractor's bonding capacity.



## NEWARK LAND BANK

Please check the appropriate box for services your firm is qualified to provide to the NLB.

- Demolition
- Yard Maintenance
- New Construction
- Rehabilitation
- Board Up and Security
- Asbestos Survey & Abatement
- Title, Escrow, Appraisal
- Realty Services
- Other \_\_\_\_\_

### CONTRACTOR PRE-QUALIFICATION VERIFICATION FORM

#### NOTE TO CONTRACTORS:

The Newark Land Bank (NLB) emphasizes the importance of craftsmanship and quality materials in the performance of work. This emphasis requires a certain level of skill and experience on the part of the Contractor. Consequently, the NLB has established a pre-qualification procedure for Contractors, and has developed and maintains a list of pre-qualified Contractors in the respective trades. Contracts for work are awarded only to pre-qualified Contractors.

#### INSTRUCTIONS:

In order to pre-qualify, the Contractor must:

- ✓ Complete the Contractor's Qualification in its entirety and submit it to the NLB
- ✓ Agree to provide equal employment opportunities, as evidenced by Contractor's signature on the Equal Opportunity Employment statement (part of the Qualification form) and agree to hire employees who may have some barriers to employment when feasible
- ✓ Agree to warranty all work performed under the contracts, as evidenced by Contractor's signature on the Contractors Warranty (part of the Qualification form)
- ✓ Submit or have agent submit a Certificate of Insurance, confirming the insurance required by the program
- ✓ Provide financial statements from contractors (2 months bank statements, line of credit letters, etc.). Contractor must be able to carry a project with at least 25% of project costs in liquidity.
- ✓ Provide Organization & Experience info: Provide an organizational chart, number of years experience and number of projects
- ✓ Provide addresses, dates & photos of completed projects
- ✓ Submit copy of Worker's Compensation Certificate and completed W-9 Tax Form (attached).

If, in the opinion of the NLB, the contractor meets the program's standards for qualified contractors, the Contractor's name will be placed on list of Qualified Contractors, according to trade or specialty.

The NLB reserves the right to require additional information, including a financial statement from contractors, as a necessary prerequisite to pre-qualification.

Thank you in advance for your cooperation,

The Newark Land Bank Staff

\*Registration is valid for the calendar year starting January 1<sup>st</sup>, or any date thereafter during the year, and expires December 31<sup>st</sup> of same year.



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

**CONTRACTOR PRE-QUALIFICATION VERIFICATION FORM (continued)**

**PROSPECTIVE CONTRACTOR / DEVELOPER QUALIFICATIONS & EVIDENCE OF RESPONSIBILITY**

**1) GENERAL CONTRACTOR INFORMATION**

Name: \_\_\_\_\_ Address: \_\_\_\_\_

Phone: \_\_\_\_\_ Fax: \_\_\_\_\_ Pager: \_\_\_\_\_

Mobile: \_\_\_\_\_ E-Mail: \_\_\_\_\_

Federal Tax I.D. Number or Social Security Number: \_\_\_\_\_

Company Name: \_\_\_\_\_ Address: \_\_\_\_\_

Contact Person: \_\_\_\_\_ Phone: \_\_\_\_\_ Fax: \_\_\_\_\_

Applicant Interested in:            Rehabilitation Projects             New Construction Projects

**2) ORGANIZATION (Check):**

\_\_\_\_\_ Sole Proprietorship/Owner's Name \_\_\_\_\_

\_\_\_\_\_ Partnership/Partner's Name \_\_\_\_\_

\_\_\_\_\_ Corporation/Company Name \_\_\_\_\_

\_\_\_\_\_ Non-Profit 501(c)(3) Name \_\_\_\_\_

\_\_\_\_\_ Other/Specify \_\_\_\_\_

\_\_\_\_\_ Union            \_\_\_\_\_ Non-Union

Business Classifications (Check All That Apply)

\_\_\_\_\_ DBE (Disadvantaged Business Enterprise)

\_\_\_\_\_ MBE (Minority Business Enterprise)

\_\_\_\_\_ WBE (Women-Owned Business Enterprise)

\_\_\_\_\_ SBE (Small Business Enterprise)

\_\_\_\_\_ Other (Classification Please List) \_\_\_\_\_

When organized? \_\_\_\_\_ Where Incorporated? \_\_\_\_\_

How long contracting under present name? \_\_\_\_\_

Have you contracted under any other name(s)? \_\_\_\_\_ Yes \_\_\_\_\_ No If yes, explain \_\_\_\_\_

Have you previously purchased property from the City of Newark? \_\_\_\_\_ Yes \_\_\_\_\_ No

Have you ever failed to complete work awarded to you? \_\_\_\_\_ Yes \_\_\_\_\_ No If yes, explain \_\_\_\_\_

Have you ever defaulted on a contract? \_\_\_\_\_ Yes \_\_\_\_\_ No If yes, explain \_\_\_\_\_

Are you currently listed as an ineligible contractor by the U.S. Department of Housing & Urban Development?

\_\_\_\_\_ Yes \_\_\_\_\_ No If yes, explain \_\_\_\_\_



## CONTRACTOR PRE-QUALIFICATION VERIFICATION FORM (continued)

### Litigation Information:

Has any kind of judgment, including that which is the result of a regulatory proceeding been rendered against you, in the last ten years, related to those services being proposed herein? Please explain in summary.

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### 3) LICENSES HELD (If any) Please describe the type of licenses you possess and the corresponding identification number.

License Number: \_\_\_\_\_ Expiration Date: \_\_\_\_\_  
License Number: \_\_\_\_\_ Expiration Date: \_\_\_\_\_  
License Number: \_\_\_\_\_ Expiration Date: \_\_\_\_\_  
Other \_\_\_\_\_

### 4) AREAS OF SPECIALIZATION (Non-Subcontracted Work) (Check Which Category Best Apply):

Abatement  Lead  Asbestos  Cleaning  Excavating/Landscape  
 Board Up and Security  
 Carpentry:  Rough  Finish  
 Concrete  
 Demolition  
 Electrical  
 Floor Covering:  
 Garage Doors  Gutters & Downspouts  Insulation/Weather-stripping  
 General Contracting  
 Mechanical, (HVAC) Specify \_\_\_\_\_  
 Miscellaneous, Specify \_\_\_\_\_  
 Painting  
 Pest Control  Plaster/Drywall  Tree Removal  
 Plumbing  
 Roofing  Siding  Windows  Aluminum Covering  
 Special Construction, Specify \_\_\_\_\_  
 Water Heating/Conditioning  
 Waterproofing  Kitchen/Bath  Masonry/Brick  
 Yard Maintenance  
 Title & Escrow  
 Other \_\_\_\_\_



**CONTRACTOR PRE-QUALIFICATION VERIFICATION FORM (continued)**

**5) INSURANCE:** (See attached) NOTE: CERTIFICATION OF INSURANCE TO BE PROVIDED BY AGENT

Insurance Company: \_\_\_\_\_

Agent Name: \_\_\_\_\_ Phone Number: \_\_\_\_\_

Address: \_\_\_\_\_

Liability Insurance Policy Number: \_\_\_\_\_ Expiration Date: \_\_\_\_\_

Auto Insurance Policy Number: \_\_\_\_\_ Expiration Date: \_\_\_\_\_

**6) PROJECT EXPERIENCE** – Provide the following information on your previous projects of last 3 years (**include photos**)

Deal #	Address	Entity on Title	Acquisition Date	Disposition Date	Acquisition Price	Rehab Budget	Disposition Price	Describe extent of rehab
<i>example</i>	<i>123 example st., San Francisco, CA, 94105</i>	<i>ABC LLC / John Doe</i>	<i>4/12/2013</i>	<i>9/15/2013</i>	<i>\$ 180,527</i>	<i>\$ 50,000</i>	<i>\$ 350,000</i>	
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								

Type of Work Interested in: \_\_\_\_\_

Average Contract Amount: \_\_\_\_\_

Number of Units / Largest Square Footage of project worked on at one time: \_\_\_\_\_

Average length of project: \_\_\_\_\_

Location of current project(s): \_\_\_\_\_

\_\_\_\_\_

## CONTRACTOR PRE-QUALIFICATION VERIFICATION FORM (continued)

### 7) FINANCIAL INFORMATION:

Applicants must provide evidence that they possess the financial capacity to complete projects resulting from this RFQ solicitation. Provide copies of the following:

- Certificate of Good Standing (required)
- Most recent financial statement or
- Letter of Credit or
- Bank Statements

**References:** Please provide no fewer than three business references where contract performance has taken place within the last 12 months.

Name	Address	Phone
_____	_____	_____
_____	_____	_____
_____	_____	_____

**Please provide demographic information of the ownership of your company**

(Check All That Apply)

	<u>Male-Owned</u>	<u>Woman-Owned</u>
White American	<input type="checkbox"/>	<input type="checkbox"/>
Black American	<input type="checkbox"/>	<input type="checkbox"/>
Hispanic American	<input type="checkbox"/>	<input type="checkbox"/>
Native American	<input type="checkbox"/>	<input type="checkbox"/>
Asian American	<input type="checkbox"/>	<input type="checkbox"/>
Other _____	<input type="checkbox"/>	<input type="checkbox"/>



**CONTRACTOR PRE-QUALIFICATION VERIFICATION FORM (continued)**

I hereby certify that the information provided herein is, to the best of my knowledge and belief true, accurate and complete.

\_\_\_\_\_ Date

\_\_\_\_\_ Authorized Signature of Contractor

\_\_\_\_\_ Company

\_\_\_\_\_ Please Print Name

**Please Return Completed Form To:** Newark Land Bank  
111 Mulberry St, Suite LL - Newark, NJ 07102  
Email: [NLBinfo@investnewark.org](mailto:NLBinfo@investnewark.org)  
Website: <https://investnewark.org/land-bank/>

(STAFF USE ONLY)

DATE	ACTION TAKEN





## CONTRACTOR PRE-QUALIFICATION VERIFICATION FORM (continued)

### EQUAL OPPORTUNITY EMPLOYMENT

This is to certify that the undersigned Contractor is an equal opportunity employer and will not discriminate against any employee or applicant for employment because of race, creed, color, sex or national origin. The Contractor shall ensure that applicants are employed and that the employees shall be treated during their employment without regard to their race, creed, color, sex or national origin. Such action shall include, but not limited to employment, upgrading, demotion, or transfer, recruitment or recruitment advertising, layoff or termination, rates of pay or other forms of compensation, and selection for training, including apprenticeship.

In the event of the Contractor's non-compliance with the non-discrimination certification, contracts for work through the Newark Land Bank (NLB) may be cancelled, terminated, or suspended in whole or in part, and the Contractor may be declared ineligible for further contracts.

\_\_\_\_\_

Date

\_\_\_\_\_

Authorized Signature of Contractor

\_\_\_\_\_

Company

\_\_\_\_\_

Please Print Name



## CONTRACTOR PRE-QUALIFICATION VERIFICATION FORM (continued)

### CONTRACTOR'S WARRANTY

This is to certify that the undersigned Contractor hereby warrants as follows:

- That all materials used in the performance of the work funded through the Newark Land Bank (NLB) shall be free from defect,
- That all work performed and funded through the Newark Land Bank (NLB) shall be free from defect of faculty workmanship,
- That the Contractor shall, at Contractors expense, replace any defective materials installed by Contractor and correct any faulty workmanship performed by Contractor, upon notice from the NLB Staff at any time up to one (1) year from the date of the final payment to the contractor covering such work,
- That the Contractor will furnish the owner with all applicable manufacturer's and supplier's written guaranties and warranties covering materials and equipment installed or constructed,
- That the warranty contained herein shall apply to all work performed by any subcontractor to the Contractor.

In the event of the Contractor's non-compliance with the non-discrimination certification, contracts for work through the NLB may be cancelled, terminated, or suspended in whole or in part, and the Contractor may be declared ineligible for further NLB contracts.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Authorized Signature of Contractor

\_\_\_\_\_  
Company

\_\_\_\_\_  
Please Print Name



## CONTRACTOR PRE-QUALIFICATION VERIFICATION FORM (continued)

### **MINIMUM INSURANCE COVERAGE**

Each Contractor, in order to become pre-qualified to perform work under the Newark Land Bank (NLB), shall purchase, maintain current and furnish evidence of the following insurance:

1. GENERAL LIABILITY COVERAGE which may be Comprehensive General Liability with the following MINIMUM limits of liability:

--BODILY INJURY \$100,000 each occurrence, \$300,000 aggregate

--PROPERTY DAMAGE \$100,000 each occurrence, \$300,000 aggregate

2. WORKERS COMPENSATION with statutory limits.

#### **NOTE:**

The NLB reserves the right to: a) waive the minimum limits of liability to some lower limits of liability for certain Contractors performing work involving limited exposure to risk; b) raise the minimum limits of liability to some higher limit for certain Contractors performing work involving high exposure to risk and c) require additional types of coverage as need arise.

Each Contractor shall be responsible for the verification of insurance coverage of subcontractor(s) in sufficient amounts and types to meet requirements outlined above prior to the start of any work.

## Request for Taxpayer Identification Number and Certification

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

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

### Part I Taxpayer Identification Number (TIN)

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

Social security number
or
Employer identification number

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

### Part II Certification

Under penalties of perjury, I certify that:

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

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. See the instructions on page 4.

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

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

#### Purpose of Form

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

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

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

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

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

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

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

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

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

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

**Foreign person.** If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

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

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

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

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

If you are a nonresident alien or a foreign entity not subject to backup withholding, give the requester the appropriate completed Form W-8.

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

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

**Payments you receive will be subject to backup withholding if:**

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),
3. The IRS tells the requester that you furnished an incorrect TIN,

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

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

Certain payees and payments are exempt from backup withholding. See the instructions below and the separate Instructions for the Requester of Form W-9.

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

## Penalties

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

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

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

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

## Specific Instructions

### Name

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

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

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

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

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

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

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

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

### Exempt Payee

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

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

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

The following payees are exempt from backup withholding:

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2),
2. The United States or any of its agencies or instrumentalities,
3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities,
4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
5. An international organization or any of its agencies or instrumentalities.

Other payees that may be exempt from backup withholding include:

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

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

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

<sup>1</sup>See Form 1099-MISC, Miscellaneous Income, and its instructions.  
<sup>2</sup>However, the following payments made to a corporation (including gross proceeds paid to an attorney under section 6045(f), even if the attorney is a corporation) and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, and payments for services paid by a federal executive agency.

## Part I. Taxpayer Identification Number (TIN)

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

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

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited liability company (LLC)* on page 2), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

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

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

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

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

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

## Part II. Certification

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

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

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

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

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

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

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

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

## Secure Your Tax Records from Identity Theft

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

To reduce your risk:

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

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

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

### Protect yourself from suspicious emails or phishing schemes.

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

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

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

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

## What Name and Number To Give the Requester

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

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

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

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

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

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

## Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA, or Archer MSA or HSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You must provide your TIN whether or not you are required to file a tax return. Payers must generally withhold 28% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.