

**Invitation to Bid**  
**Fiscal Year 2023-24 Pavement Markings**  
**Town of Wytheville, Virginia**

The Town of Wytheville is seeking sealed bids from qualified firms to perform pavement marking operations on the Town of Wytheville public streets. Sealed bids will be received at the Assistant Town Manager's Office located at the Town of Wytheville Municipal Building, 150 East Monroe Street, Wytheville, VA 24382, until 4:00 p.m. on Monday, May 6, 2024. The Invitation to Bid and related documentation is available on the Town of Wytheville's website at <https://www.wytheville.org/rfp>. Interested firms may contact the Director of Public Utilities and Engineering at 276-223-3342 to request information regarding this procurement.

The Town of Wytheville prohibits discrimination based on race, color, religion, faith-based organizations, gender identity, sexual orientation, political affiliation, age, disability, veteran status, national origin or any other basis prohibited by State law relating to discrimination in employment. SWAM and DBE firms are encouraged to apply. The Town of Wytheville is an Equal Opportunity Employer.



## Town of Wytheville, Virginia Invitation to Bid Pavement Marking Services

<b>ISSUE DATE:</b> 04/26/24 at 4pm	<b>DEPARTMENT:</b> Engineering Dept.	<b>PROCUREMENT #:</b> ITB-2024-02
<b>DATE/TIME LAST DAY FOR QUESTIONS:</b> Thursday 05/02/24 at 4pm	<b>DATE/TIME OF PRE-PROPOSAL MEETING (optional)</b> N/A	<b>DATE/TIME OF CLOSING:</b> Monday 05/06/24 at 4pm
<b>TOWN CONTACT NAME:</b> Billy Anderson, Director	<b>CONTACT PHONE:</b> 276-223-3342	<b>CONTACT EMAIL:</b> Billy.anderson@wytheville.org
<b>PHYSICAL ADDRESS DELIVER/DELIVERY SERVICE</b> Town Municipal Building 150 East Monroe Street Wytheville, VA 24382	<b>MAILING ADDRESS VIA USPS:</b> Town of Wytheville P.O. Box 533 Wytheville, VA 24382	<b>HOURS OF OPERATION:</b> 8 am – 5 pm Daily, Monday through Friday, Except local, state, and federal holidays

**Process:** Sealed proposals subject to the terms and conditions as set forth by the Town of Wytheville shall be received in accordance with the date(s), time(s), and locations as specified above. All responses shall be in accordance with the requirements of this procurement document and the ensuing contract documents. Any alterations or changes will be made by a written addendum issued by the Town and all Offerors are responsible for obtaining issue addenda when notice of such is posted.

**Agreement:** In accordance with the following proposal and in compliance with the terms and conditions provided, unless otherwise noted, the undersigned offers and agrees, if the proposal is accepted, to furnish items or services as proposed, to be delivered, or furnished to designated points within the time specified, and further agrees to any changes when said changes are mutually agreed by both parties through subsequent negotiations. By signing this proposal, I certify that I am authorized to Bind the Offeror in any and all negotiations and /or contractual matters relating to the proposal. By submitting this proposal, I understand, and I agree to be bound by the conditions set forth in this document and listed attachments.

**Note:** This public body does not discriminate against faith-based organizations in accordance with the *Code of Virginia*, § 2.2-4343.1 or against a bidder or offeror because of race, religion, color, sex, national origin, age, disability, sexual orientation, gender identity, political affiliation, or veteran status or any other basis prohibited by state law relating to discrimination in employment.

<b>Vendor's Legally Authorized Signature:</b>	<b>Date:</b>
<b>Printed Name of Signatory:</b>	<b>Title:</b>
<b>Name of Business/Firm:</b>	<b>Contact Phone:</b>
<b>Federal Employment ID#</b>	<b>Contact Email:</b>

## **BID FORM**

### **ITB-2024-02 -TOWN OF WYTHEVILLE PAVEMENT MARKING AND STRIPING SERVICES**

This bid is submitted to the Town of Wytheville (hereinafter called OWNER"). Any reference to "OWNER" in these documents will mean the Town of Wytheville as represented by any persons identified by the Town Manger to serve as the project representative.

- 1.0** The undersigned BIDDER proposes and agrees, if this bid is accepted, to enter into a CONTRACT with OWNER to perform services in accordance with the other terms and conditions of the bid documents.
- 2.0** BIDDER accepts the terms and conditions of the Invitation to Bid and Instructions to Bidders. This bid will remain subject to acceptance for sixty (60) days after the day of bid opening.
- 3.0** In submitting this Bid:
  - a) BIDDER has familiarized itself with the nature and extent of the bid documents, work, site, locality, all local conditions and laws and regulations that in any manner may affect cost, progress, performance or furnishing of the work.
  - b) BIDDER assumes responsibility for the accuracy of the bid submitted. Additional examination of said project that will be required by BIDDER in order to perform and furnish the work at the bid price, within the general time period and in accordance with the terms and conditions of the bid documents shall be at the expense of the BIDDER.
  - c) BIDDER has given the OWNER written notice of all conflicts, errors or discrepancies that it has discovered in the bid documents and if any were found, the written resolution thereof by OWNER is acceptable to BIDDER.
  - d) This Bid is genuine and not made in the interest of or on behalf of any undisclosed person, firm or corporation and is not submitted in conformity with any agreement or rules of any group, association, organization or corporation; BIDDER has not directly or indirectly induced or solicited any other BIDDER to submit a false or sham Bid; BIDDER has not solicited or induced any person, firm or corporation to refrain from bidding; and BIDDER has not sought by collusion to obtain for itself any advantage over any other BIDDER or over OWNER.
- 4.0** BIDDER by issuing this bid form to the Town of Wytheville "OWNER" guarantees completion of the work for the following price per hour schedule.

**BID SCHEDULE**

Bidder agrees to perform all the work for the following prices:

<u>No.</u>	<u>Item</u>	<u>Units</u>	<u>Unit Price</u>	<u>Quantity</u>	<u>Total Price</u>
1.	4" yellow markings	LF	_____	375,000 LF	_____
2.	4" white markings	LF	_____	175,000 LF	_____
3.	2' Stop bar*	LF	_____	180 LF	_____
4.	STOP word*	EA	_____	_____	_____
5.	ONLY word*	EA	_____	_____	_____
6.	SCHOOL word*	EA	_____	_____	_____
7.	BUS LANE word*	EA	_____	_____	_____
6.	Right turn arrows*	EA	_____	_____	_____
7.	Straight arrows*	EA	_____	_____	_____
8.	Left turn arrows*	EA	_____	_____	_____
9.	L or R Turn/Straight arrows*	EA	_____	_____	_____

\*All markings to utilize thermal material.

Total Bid \_\_\_\_\_  
(words)

(\$ \_\_\_\_\_) dollars.  
(numbers)

(Amounts shall be shown in words and figures. In case of discrepancy, the amount shown in words shall govern.)

Bidder agrees that the work for all street markings should be completed in accordance with the scope of work.

I certify that the firm signing this BID and registered under that name is legally qualified to perform all work included in the scope of the work and that I am authorized to sign on behalf of the firm.

Submitted on: \_\_\_\_\_ 2023 By: \_\_\_\_\_ Signature

Write Name: \_\_\_\_\_

Firm Name: \_\_\_\_\_

Contact Phone: \_\_\_\_\_

**End of Bid Form**

## INVITATION TO BID

ITB 2024-02

### QUESTIONNAIRE TO BE COMPLETED BY INTERESTED FIRM

Name of Contractor: \_\_\_\_\_

Please answer the questions below. All fields should have answers.

- 1) Are you able to complete the work in the timeframe requested? If not please convey why. Describe your company's capacity to complete the scope in a timely manner. Convey the type of equipment you use or have access to. Convey the number of employees that work for your company. Add any other information that demonstrates your capacity to complete the tasks that may be assigned.
  
- 2) Describe your experience in pavement marking and striping services. How many years have you been operating in this type of business? If you have performed striping services for other localities or the Town of Wytheville please indicate below.
  
- 3) Share your qualifications and experience with striping and marking streets using VDOT approved materials and methods, include ability to provide traffic control if needed.
  
- 4) Are you willing to submit the required information requested by the town to initiate a contract? This will include obtaining a Town Business License, a copy of the state SCC license and providing proof of insurance from your insurance carrier? Answer Yes or No.

**\*End of Questions\***

**INVITATION TO BID**  
**ITB 2024-02**  
**PAVEMENT MARKING SERVICES**  
**TOWN OF WYTHEVILLE, VIRGINIA**

**1.0 PURPOSE**

The Town of Wytheville (Town) is seeking bid proposals from qualified firms to provide pavement marking and striping services for the town's public street system.

The Wytheville Department of Public Works maintains the public street inventory system located within the incorporated limits of the town in accordance with the VDOT Urban Construction and Maintenance Program (Urban Manual). The town utilizes an outside vendor each year to assist with the annual restriping of all major streets, while also striping and placing pavement marking on those streets which are repaved as part of the annual paving schedule.

**2.0 PROJECT LOCATION**

The Town of Wytheville is in southwest Virginia and is conveniently located at the crossroads of Interstates I-77 and I-81 in the Blue Ridge Mountains of Virginia. The 2020 census population is 8,265 persons residing within the geographic town limits of 14.5 square miles. The town manages operations out of the Town Municipal Building at 150 East Monroe Street in the town of Wytheville, VA.

The location for marking and striping will be those streets located within the incorporated limits of the town and reflected in the scope of work.

**3.0 INTENT TO AWARD CONTRACT**

The town seeks to award a contract to one contractor, but may at the discretion of the town, award to more than one contractor if the preferred firm is unable to compete the scope of services. The contract period is one year from the date of the contract.

Upon receiving the bids, the town will select the successful firm who has demonstrated that they have the qualifications to perform the work, have submitted a complete bid package and provided the lowest bid price for the work. Bids will be ranked in order of selection based on the bids received. In the event that the highest ranked firm does not accept a contract with the town, the next ranked firm will be selected.

The Town of Wytheville reserves the right to accept or reject any or all proposals received because of this request, to negotiate with any qualified firm or to modify or cancel in part or in its entirety the invitation to bid if it is in the best interest of the town to do so. This request does not commit the town to provide any payment for costs associated with the preparation of proposals submitted in response to this invitation to bid.

#### 4.0 PROCUREMENT SCHEDULE

- Bid Issued on 4/26/24 at 4pm.
- Last Day for Questions 5/2/24 at 4pm
- Bid Due Date 5/6/24 at 4 pm
- Awarded Contract on or after 5/7/24

#### 5.0 SCOPE OF WORK

The preferred time period requested for the scope of work is the first two (2) weeks of May. It is imperative that the successful firm be able to complete the work during this timeframe so that the town can complete the pavement marking of recently paved streets. The town will consider an extension of time period for the remainder of the striping scope, (streets not recently paved) provided that the newly paved streets are striped and marked within the first two (2) weeks of May and the remainder of the work can be done in a reasonable time as determined by the town. The contractor will be asked about their ability to perform the work in this time period as part of the questionnaire.

The scope of work involves the striping of approximately 375,000 linear feet of 4-inch yellow centerline and 175,000 linear feet of 4-inch white markings as edge lines, to be placed on both newly paved streets (recently paved during the last two weeks of April) and existing major streets located within the Town of Wytheville incorporated limits. Should striping length be slightly under or over the listed linear feet, it is expected that the contractor and the town will work together to complete the scope of work using the linear feet and marking unit prices as shown on the bid form.

Pavement marking services shall also include new street markings on recently paved streets, by using thermoplastic paint for markings which shall include but not be limited to stop bars, specified word graphics and directional arrows as shown on the bid form. The work identified at this time includes specific markings as shown below for the following streets, but the scope may be increased should additional work be identified after bids are received. The unit prices agreed to in accordance with the listed bid unit price per marking submitted by the contractor on the bid form and mutually agreed to by the contractor and the town at the time of contract shall be used.

Known markings (thermoplastic paint) needed for recently paved streets.

**Lithia Rd.**- Two turn arrow and 40 linear feet of stop bar

**South 7<sup>th</sup> Street** – Three straight arrows and one lettering of “school” and three letterings of “bus lane” and 20 linear feet of stop bar.

**Tazewell Street** – 25 linear feet of stop bar.

**Commonwealth Drive** – Seven turn arrows, four straight arrows, four turn/straight arrows, one lettering of “only” and 45 linear feet of stop bar.

**Cardinal Drive** – One straight arrow, one turn/straight arrow, two letterings of “stop” and 50 linear feet of stop bar.

The Town of Wytheville Director of Engineering and Public Utilities in coordination with the Public Works Supervisor will meet with the selected contractor onsite prior to the pavement marking services to ensure that the scope is clearly defined prior to the work performed. Town staff will be available during the contract term to ensure that excellent communication and assistance is provided to the contractor as needed.

Pavement markings shall be performed by qualified firms using pavement marking standards in accordance with the latest edition of the VDOT Urban Manual and the Manual on Uniform Traffic Control Devices (MUTCD) and other relevant VDOT manuals.

Traffic control and pavement marking protection, as needed, shall be provided by the contractor to ensure safe operations and to ensure paint is not compromised by the travelling public prior to drying.

## **6.0 SUPPLEMENTAL INFORMATION**

The Town of Wytheville GIS is an opensource platform available from the town website <https://www.wytheville.org/public-gis> and can be used as a map reference for the geographic limits of the town and street system.

## **7.0 INSTRUCTIONS TO OFFERORS:**

The entire ITB and all required forms shall be submitted as one package submittal. The proposal shall be submitted in an opaque sealed envelope or box and clearly marked: **“Sealed proposal: Town of Wytheville ITB- Pavement Striping and Marking Services.”** Proposals cannot be sent by email and must be in paper format. Proposals can be mailed, or hand delivered to the Town Municipal Building.

The date/time of bid closing, the delivery and mailing address, the point of contact and the receiving information listed on the cover sheet provided with this ITB shall be used to deliver the proposals. The town will not be responsible for delays in service by the USPS or private couriers or for delivery on dates the office is closed. Proposals will be time and date stamped by town staff upon receipt. Received proposals will be opened after the date/time of the closing as listed on the cover sheet. Each of the proposals that are considered complete and received by the date and time listed will be considered

The contractor’s invitation to bid proposal shall include all the items listed below. The documents provided by the town are shown as provided and must be completed and/or included in the proposal by the contractor. The submittal shall be organized in the following order:



- Town of Wytheville Cover Sheet, completed by contractor (provided)
- The Town of Wytheville ITB (this document provided)
- Appendix I- Town of Wytheville (provided)
- W-9 Form, completed by contractor (provided)
- Questionnaire, completed by contractor (provided)
- Bid Form, completed by contractor (provided)

Questions By Offerors. Any questions related to this ITB or requests for clarification shall be directed to the contact as listed on the cover sheet, Questions shall be submitted via email by the date listed. Responses to questions will be in writing and these will be posted as addenda at the town website <https://www.wytheville.org/rfp> It is the responsibility of offerors to ensure that they have received all addenda prior to submitting a bid.

Bids will be opened at the time shown on the cover sheet and interested firms will be notified on the next business day regarding the selection process.

## **8.0 PROPOSAL REVIEW & SELECTION CRITERIA**

Immediately after the due date for this ITB, the Town will select the top bid. Selection criteria will include bid price, qualified firm, and complete bid packet.

At such a time that the chosen firm is selected, the town will arrange for an in-person or phone interview with the firm. The purpose of the interview is to ensure that the contractor is comfortable with the scope of work and the contract terms. If both parties are satisfied, the town will proceed with executing a contract with the firm. If a contract cannot be reached the town will choose the next ranked firm.

The expected timeline for executing a contract and beginning work is within five (5) days of notice of the contract award, unless an alternate time schedule has been agreed to by both parties prior to executing the contract

## **9.0 ADDITIONAL DOCUMENTS REQUIRED AT TIME OF CONTRACT**

At the time of contract, the contractor will be required to submit the following documents.

- Certificate of Insurance Coverage, provided by the insurance company.
- Town Business License to Conduct Work in Wytheville
- Documentation of Virginia SCC License

**\*End of Proposal\***

**APPENDIX I -TOWN OF WYTHEVILLE  
PROCUREMENT POLICY  
GENERAL TERMS AND CONDITIONS**

**1. Laws, Regulations, and Courts.**

- A. This procurement is governed by the applicable statutes in the Virginia Public Procurement Act (*Code of Virginia, § 2.2-4300 through § 2.2-4377*), the Town of Wytheville (Town) Code of Ordinances (*2-81 through 2-159*) and policies set forth by the Town Purchasing Agent.
- B. The Contractor shall comply with all federal, state, and local laws, ordinances, rules, regulations, and lawful orders of any public authority bearing on the performance of the work and shall give all notices required thereby.
- C. All solicitations or contracts issued by Town of Wytheville shall be governed by the laws of the Commonwealth of Virginia. Jurisdiction and venue for any litigation arising out of or involving this agreement shall lie in the Circuit Court of the County of Wythe and such litigation shall be brought only in such courts. The Town and the Contractor are encouraged to resolve any issues in controversy arising from contractual dispute using Alternative Dispute Resolution (ADR) procedures (*Code of Virginia, § 2.2-4366*).

- 2. Taxes.** Pursuant to *Code of Virginia § 58.1-609.1(4)*, the Town is exempt from the payment of Virginia state sales and use taxes. Vendors should not include such taxes in invoices presented to the Town for payment. State sales and use tax certificates of exemption, Form ST-12, will be issued upon request.

- 3. Anti-Discrimination Statement by Town.** The Town certifies that it shall not discriminate against any bidder, offeror or contractor because of race, religion, color, sex, sexual orientation, gender identity, national origin, age, disability, status as a service disabled veteran, faith-based organizational status, any other basis prohibited by state law relating to discrimination in employment or because the bidder or offeror employs ex-offenders unless the Town has made a written determination that employing ex-offenders on the specific contract is not in its best interest. If Contractor is a faith-based organization, the organization shall not discriminate against any recipient of goods, services, or disbursements made pursuant to the contract on the basis of the recipient's religion, religious belief, refusal to participate in a religious practice, or on the basis of race, age, color, gender or national origin and shall be subject to the same rules as other organizations that contract with public bodies to account for the use of the funds provided; however, if the faith-based organization segregates public funds into separate accounts, only the accounts and programs funded with public funds shall be subject to audit by the public body. (*Code of Virginia, § 2.2-4343.1 and 2.2-4310*)

**4. Anti-Discrimination Statement by Contractor.**

- A. During the performance of the contract, the Contractor agrees to the following provisions.
  - 1. The Contractor will not discriminate against any employee or applicant for employment because of race, religion, color, sex, national origin, age, disability, status as a service-disabled veteran, or any other basis prohibited by state law relating to discrimination in employment, except where there is a bona fide occupational qualification necessary to the normal operation of the Contractor. The Contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices setting forth the provisions of this nondiscrimination clause.
  - 2. The Contractor, in all solicitations or advertisements for employees placed by or on behalf of the Contractor, will state that such Contractor is an equal opportunity employer.
  - 3. Notices, advertisements, and solicitations placed in accordance with federal law, rule or regulation shall be deemed sufficient for the purpose of meeting these requirements.
- B. The Contractor also agrees to include the provisions in every subcontract or purchase order over \$10,000, so that the provisions will be binding upon each subcontractor or Contractor. (*Code of Virginia, § 2.2-4310*)

- 5. Immigration Reform and Control Act of 1986.** In executing a contract with the Town, the Contractor certifies that it does not and will not during the performance of the contract knowingly employ unauthorized alien workers or otherwise violate the provisions of the Federal Immigration Reform and Control Act of 1986. (*Code of Virginia, § 2.2-4311.1*)

6. **Drug-Free Workplace.** During the performance of this contract, the Contractor agrees to (i) provide a drug-free workplace for the Contractor's employees; (ii) post in conspicuous places, available to employees and applicants for employment, a statement notifying employees that the unlawful manufacture, sale, distribution, dispensation, possession, or use of a controlled substance or marijuana is prohibited in the Contractor's workplace and specifying the actions that will be taken against employees for violations of such prohibition; (iii) state in all solicitations or advertisements for employees placed by or on behalf of the Contractor that the Contractor maintains a drug-free workplace; and (iv) include the provisions of the foregoing clauses in every subcontract or purchase order of over \$10,000, so that the provisions will be binding upon each subcontractor or Contractor. For the purposes of this section, "drug-free workplace" means a site for the performance of work done in connection with a specific contract awarded to a Contractor, the employees of whom are prohibited from engaging in the unlawful manufacture, sale, distribution, dispensation, possession or use of any controlled substance or marijuana during the performance of the contract. (*Code of Virginia, § 2.2-4312*)
  
7. **Authorization to Transact Business in the Commonwealth.** In order to contract with Town of Wytheville, contractors organized as a stock or nonstock corporation, limited liability company, business trust, or limited partnership or registered as a registered limited liability partnership shall be authorized to transact business in the Commonwealth as a domestic or foreign business entity if so required by Code of Virginia, Title 13.1 or Title 50 or as otherwise required by law. Pursuant to competitive sealed bidding or competitive negotiation, a bidder or offeror organized or authorized to transact business in the Commonwealth pursuant to Title 13.1 or Title 50 shall include in its bid or proposal the identification number issued to it by the State Corporation Commission. Any bidder or offeror that is not required to be authorized to transact business in the Commonwealth as a foreign business entity under Title 13.1 or Title 50 or as otherwise required by law shall include in its bid or proposal a statement describing why the bidder or offeror is not required to be so authorized. Any bidder or offeror that fails to provide the required information shall not be awarded a contract unless a waiver of this requirement is granted by the Town Manager. Any business entity as described above that enters a contract with a public body pursuant to the Virginia Public Procurement Act shall not allow its existence to lapse or its certificate of authority or registration to transact business in the Commonwealth to be revoked or cancelled at any time during the contract. Town of Wytheville may void any contract with a business entity if that entity fails to remain in compliance with the provisions of this section. (*Code of Virginia, § 2.2-4311.2*)
  
8. **Indemnification.** Contractor agrees to indemnify, defend and hold harmless the Town of Wytheville, Virginia and their officers, agents, and employees from any claims, damages and actions of any kind or nature, whether at law or in equity, arising from or caused by the use of any materials, goods, or equipment of any kind or nature furnished by the Contractor or any services of any kind or nature furnished by the Contractor, provided that such liability is not attributable to the sole negligence of the Town or to failure of the Town to use the materials, goods, infrastructure or equipment in the manner already and permanently described by the Contractor on the materials, goods, infrastructure or equipment delivered.
  
9. **Insurance.** Contractor certifies that it will have the following insurance coverage at the time the contract is awarded. Contractor further certifies that the Contractor and any subcontractors will maintain this insurance coverage during the entire term of the contract and three (3) years beyond the expiration date of the policy for liability insurance. All insurance coverage will be provided by insurance companies authorized to sell insurance in Virginia. The Town Manager at his discretion can modify these requirements in writing.

**Minimum Insurance Coverage and Limits Required:**

- a. **Workers' Compensation** - Statutory requirements and benefits. Coverage is compulsory for employers of three or more employees, to include the employer. Contractors who fail to notify the Town of increases in the number of employees that change their workers' compensation requirements under the *Code of Virginia* during the contract shall be in noncompliance with the contract. *§ 2.2-4332 and 65.2-800 et seq. Code of Virginia*
- b. **Employer's Liability** - \$1,000,000 bodily injury by accident/\$1,000,000 bodily injury by disease policy limit/\$1,000,000 bodily injury by disease each employee.
- c. **Automobile Liability Insurance** with limits of \$1,000,000. Coverage symbol 1, Best Rating of A-.
- d. **Commercial General Liability** - \$1,000,000 combined single limits. Commercial General Liability is to include bodily injury and property damage, personal injury and advertising injury, products and

completed operations coverage. The “Town of Wytheville, Virginia, its Officers, agents, and employees” shall be added as additional insured on a primary basis and so endorsed on the policy. Such additional insured status shall be primary without participation by County’s insurers.

- e. **Professional Liability** – limit of \$1,000,000.
- f. **Builders Risk Coverage.** Replacement cost basis for the duration of the contract.

10. **Debarment Status.** In submitting a proposal, the contractor certifies that it is not currently debarred from submitting proposals or bids on contracts by any department, agency, or political subdivision of (i) the Commonwealth of Virginia, (ii) any other state, or (iii) the federal government, nor is it an agent of any person or entity that is currently debarred from submitting bids or proposals on contracts by the same.

11. **Payment.**

- A. Contractor shall provide the Town with a complete and accurate IRS Form W-9.
- B. Invoices for products/services ordered, delivered, and accepted shall be submitted to the attention of the Project Manager for the project, Town of Wytheville, P.O. Box 533, Wytheville, VA 24382.
- C. Unless otherwise specified, any payment terms requiring payment in less than 30 days will be regarded as requiring payment 30 days after correct invoice or delivery, whichever occurs last.
- D. Unless otherwise provided under the terms of the contract, interest shall accrue at the rate of one percent (1%) per month.
- E. Date of payment is deemed to be (1) the date of postmark in all cases where payment is made by mail, or (2) the date of offset when offset proceedings have been instituted as authorized under the Virginia Debt Collection Act.
- F. **Unreasonable Charges.** Under certain emergency procurements and for most time and material purchases, final job costs cannot be accurately determined at the time orders are placed. In such cases, Contractors should be put on notice that final payment in full is contingent on a determination of reasonableness with respect to all invoiced charges. Charges which appear to be unreasonable will be researched and challenged, and that portion of the invoice held in abeyance until a settlement can be reached. Upon determining that invoiced charges are not reasonable, the Town shall promptly notify the Contractor, in writing, as to those charges which it considers unreasonable and the basis for the determination. A Contractor may not institute legal action unless a settlement cannot be reached within thirty (30) days of notification. The provisions of this section do not relieve the Town of its prompt payment obligations with respect to those charges which are not in dispute (*Code of Virginia, § 2.2-4363*).
- G. The Contractor is obligated to: (1) pay the subcontractor(s) within seven (7) days of the Contractor’s receipt of payment from the Town for the proportionate share of the payment received for work performed by the subcontractor(s) under the contract; or (2) notify the Town and the subcontractor(s) within seven days, in writing of the Contractor’s intention to withhold all or a part of the subcontractor’s payment with the reason for nonpayment. (*Code of Virginia § 2.2-4354*)
- H. The Contractor is obligated to pay the subcontractor(s) interest at the rate of one percent (1%) per month on all amounts owed by the Contractor that remain unpaid after seven days following receipt by the contractor of payments from the Town, except for amounts withheld as states in Section g above.
- I. These provisions apply to each sub-tier Contractor performing under the primary contractor. A contractor’s obligation to pay an interest charge to a subcontractor shall not be construed to be an obligation of the County. A contract modification shall not be made for the purpose of providing reimbursement for the interest charge. A cost reimbursement claim shall not include any amount for reimbursement for the interest charge.

12. **Availability of Funds.** It is understood and agreed between the parties that the Town shall be bound hereunder only to the extent of the funds available, or which may hereafter become available. The contract will be contingent upon annual appropriations by the Town Council. Failure of the Town Council to appropriate adequate funds for the terms of the contract shall result in the immediate cancellation of the contract. There shall be no penalty should the Town Council fail to make annual appropriations for the contract.

13. **Assignment of Contract.** A contract shall not be assignable by the Contractor in whole or in part without the written consent of the Town.

14. **Default.** It shall be the Contractor's responsibility to make sure that all work is completed as required. In case of failure to deliver goods or services in accordance with the contract terms and conditions, the Town, after five (5) days have passed from the date of delivery of written notice, may procure them from other sources and hold the Contractor responsible for any resulting additional purchase and administrative costs. This remedy shall be in addition to any other remedies which the Town may have.

15. **Changes to the Contract.** All contract modifications must be approved by the Town Manager or his designee. The Town will not assume responsibility for the cost of any changes made without proper consent. Changes can be made to the contract in any of the following ways:

A. The parties may agree in writing to modify the terms, conditions, or scope of the contract. Any additional goods or services to be provided shall be of a sort that is ancillary to the contract goods or services, or within the same broad product or service categories as were included in the contract award. Any increase or decrease in the price of the contract resulting from such modification shall be agreed to by the parties as a part of their written agreement to modify the scope of the contract.

B. The Town may order changes within the general scope of the contract at any time by written notice to the Contractor. Changes within the scope of the contract include, but are not limited to, things such as services to be performed, the method of packing or shipment, and the place of delivery or installation. The Contractor shall comply with the notice upon receipt, unless the Contractor intends to claim an adjustment to compensation, schedule, or other contractual impact that would be caused by complying with such notice, in which case the Contractor shall, in writing, promptly notify the Town of the adjustment to be sought, and before proceeding to comply with the notice, shall await the Town's written decision affirming, modifying, or revoking the prior written notice. If the Town decides to issue a notice that requires an adjustment to compensation, the Contractor shall be compensated for any additional costs incurred as the result of such order and shall give the Town a credit for any savings. Said compensation shall be determined by one of the following methods:

1. By mutual agreement between the parties in writing; or
2. By agreeing upon a unit price or using a unit price set forth in the contract, if the work to be done can be expressed in units, and the Contractor accounts for the number of units of work performed, subject to the Town's right to audit the Contractor's records and/or to determine the correct number of units independently; or
3. By ordering the Contractor to proceed with the work and keep a record of all costs incurred and savings realized. A markup for overhead and profit may be allowed if provided by the contract. The same markup shall be used for determining a decrease in price as the result of savings realized. The Contractor shall present the Town with all vouchers and records of expenses incurred and savings realized. The Town shall have the right to audit the records of the Contractor as it deems necessary to determine costs or savings. Any claim for an adjustment in price under this provision must be asserted by written notice to the Town within thirty (30) days from the date of receipt of the written order from the Town. Neither the existence of a claim nor a dispute resolution process, litigation or any other provision of this contract shall excuse the Contractor from promptly complying with the changes ordered by the Town or with the performance of the contract.

16. **Fixed Price Contract.** A fixed price contract cannot be increased by more than 25% of the amount of the contract or \$50,000, whichever is greater, without the advance written approval of the Town Council. (*Code of Virginia § 2.2-4309*)

#### 17. **Termination of Contract.**

##### A. **Termination for Cause.**

1. If the Contractor should be adjudged as bankrupt, or if he should make a general assignment for the benefit of his creditors, or if a receiver should be appointed on account of his insolvency, the Town may terminate the contract. If Contractor violates any provision of the Virginia Governmental Fraud Act, the Town may terminate the contract. If the Contractor should persistently or repeatedly refuse or should fail, except in cases for which extension of time is provided, to supply enough properly skilled

workmen or proper materials, or if he should fail to make prompt payment to subcontractors or suppliers of material or labor, or persistently disregards laws, ordinances, or the written instructions of the Town, or otherwise be guilty of a substantial violation of any provision of the contract, then the Town may terminate the contract. The Town retains the sole discretion to determine any violation of this section.

2. Prior to termination of the contract, the Town shall give the Contractor and his surety (when applicable) ten (10) calendar days written notice, during which the Contractor and/or his surety may rectify the cause of the termination. If rectified to the satisfaction of the Town within said ten (10) days, the Town may rescind its notice of termination. If it does not, the termination for cause shall become effective at the end of the ten-day (10) notice period. In the alternative, the Town may postpone the effective date of the termination notice, at its sole discretion, if it should receive reassurances from the Contractor and/or its surety that the causes of termination will be remedied in a time and manner which the Town finds acceptable. If at any time more than ten (10) days after the notice of termination, the Town determines that Contractor and/or its surety has not or is not likely to rectify the causes of termination in an acceptable manner or within the time allowed, then the Town may immediately terminate the contract for cause by giving written notice to the Contractor and its surety. This decision shall be final and not subject to an appeal to any court of law or equity. In no event shall termination for cause terminate the obligations of the Contractor's surety on its payment and performance bonds.
3. Notice of terminations, whether initial or given after a period of postponement, may be served upon the Contractor and the surety by mail or any other means at their last known places of business in Virginia or elsewhere, by delivery to any officer or management/supervisory employee of either wherever they may be found, or, if no such officer, employee or place of business is known or can be found by reasonable inquiry within three (3) days, by posting the notice at the job site. Failure to accept or pick up registered or certified mail addressed to the last known address shall be deemed to be delivery.
4. Upon termination of the contract, the Town shall take possession of its property and of all materials, tools, and appliances thereon and finish the work by whatever method the Town may deem expedient. In such case, the Contractor shall not be entitled to receive any further payment. If the expense of finishing the work, including compensation for additional managerial and administrative services shall exceed the unpaid balance of the contract price, the Contractor shall pay the difference to the Town, together with any other expenses of terminating the contract and having it completed by others.
5. Termination of the contract is without prejudice to any other right/remedy of the Town.

#### **B. Termination for Convenience**

1. Town may terminate this contract at any time without cause, in whole or in part, upon giving the Contractor notice of such termination. Upon such termination, the Contractor shall immediately cease work and remove from the project site all labor forces and materials as the Town elects not to purchase or to assume in the manner hereinafter provided. Upon such termination, the Contractor shall take such steps as the Town may require to assign to the Town the Contractor's interest in all subcontracts and purchase orders designated by the Town. After all such steps have been taken to the Town's satisfaction, the Contractor shall receive full compensation for termination and assignment the following:
  - All amounts then otherwise due under the terms of this contract as of the latest request for payment,
  - Amounts due for work performed after the latest request for payment through the date of termination, and
  - Reasonable compensation for the actual cost of demobilization incurred by the Contractor as a direct result of such termination. The Contractor shall not be entitled to any compensation for lost profits or for any other type of contractual compensation or damage other than those provided by the preceding sentence. Upon payment of the forgoing, the Town shall have no further obligations to the Contractor of any nature.

2. In no event shall termination for the convenience of the Town terminate the obligations of the Contractor's surety on its payment and performance bonds.
18. **Debarment Process.** The Town policy on debarment is defined in the Wytheville Town Code, Section 2-156. (*Enabled under Code of Virginia § 2.2-4321*)
19. **Contractual Disputes.** Disputes and claims arising under this agreement shall be processed pursuant to the *Code of Virginia §2.2-4363.*
20. **Audit.** The contractor shall retain all books, records, and other documents relative to this contract for five (5) years after final payment from the Town, or until audited by the Town, whichever is sooner. The agency, its authorized agents, and/or state auditors shall have full access to and the right to examine any of said materials during said period.
21. **Patents, Copyright and Trademark.** The Contractor shall obtain all licenses necessary to use any invention, article, appliance, process, or technique of whatever kind and shall pay all royalties and license fees. The Contractor shall indemnify, defend, hold, and save harmless the Town, its officers, agents, and employees, from any loss or liability for or on account of such infringement.
22. **Conflict of Interest Policy and Ethics in Public Contracting.** The Town maintains a Conflict of Interest Policy in accordance with *Code of Virginia §2.2-4367* through *§2.2-4377.* A contractor certifies by signing their bid/proposal to the Town, that no conflict of interest or collusion exists between any person representing the Town and the offeror/contractor.
23. **Business and Contractors License.** Where required, contractor's and businesses are required to obtain licenses and permits prior to working in the Town. Information regarding the Town of Wytheville Business License requirement is available at <https://www.wytheville.org/business>
24. **COVID-19.**

The Contractor is required to adhere in all respects to all federal, state, and local COVID-19 regulations, including, but not limited to, Executive Orders issued by the Governor of Virginia, the rules promulgated by the Virginia Department of Labor and Industry ("DOLI Rules"), and the Town of Wytheville (COVID-19) Preparedness and Response Plan (the "Required Local Plan"). In the event of conflict between COVID-19 provisions, the strictest provision shall govern. Without limiting the foregoing, the Contractor shall abide by the following:

  - A. Sick and Exposed Persons to Stay at Home. Sick and exposed contractors to the Covid-19 virus shall stay at home and isolate for five (5) days and shall stay home until all signs of fever and/or illness is not present prior to returning to work. Isolation and quarantine guidelines are subject to change at the direction of local, state, and federal mandates. Any questions regarding exposure, illness, isolation, and quarantine guidelines can be directed to Human Resources Department at 276-223-3321.
  - B. Notice to Town Required of Positive COVID-19 Tests at Town Work Sites. Pursuant to the DOLI Rules and the Required Local Plan, the Contractor is required by law to advise the Town within 24 hours if an employee of the Contractor or someone associated with the Contractor who was present at a place of employment owned or operated by the Town tests positive for COVID-19. All such reports of positive COVID-19 tests shall be directed to Human Resources Department at (276) 223-3321
  - C. Subcontractors. The Contractor is responsible for ensuring that its subcontractors comply with all the foregoing requirements.





By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting*, later, for further information.

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

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

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

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

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

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

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

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

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

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

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

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

## Backup Withholding

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

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

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

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

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

Also see *Special rules for partnerships*, earlier.

## What is FATCA Reporting?

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

## Updating Your Information

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

## Penalties

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

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

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

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

## Specific Instructions

### Line 1

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

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

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

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

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

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

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

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

### Line 2

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

### Line 3

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

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
<ul style="list-style-type: none"> <li>Corporation</li> </ul>	Corporation
<ul style="list-style-type: none"> <li>Individual</li> <li>Sole proprietorship, or</li> <li>Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.</li> </ul>	Individual/sole proprietor or single-member LLC
<ul style="list-style-type: none"> <li>LLC treated as a partnership for U.S. federal tax purposes,</li> <li>LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or</li> <li>LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.</li> </ul>	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
<ul style="list-style-type: none"> <li>Partnership</li> </ul>	Partnership
<ul style="list-style-type: none"> <li>Trust/estate</li> </ul>	Trust/estate

### Line 4, Exemptions

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

#### Exempt payee code.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

G—A real estate investment trust

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

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

J—A bank as defined in section 581

K—A broker

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

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

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

## Line 5

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

## Line 6

Enter your city, state, and ZIP code.

## Part I. Taxpayer Identification Number (TIN)

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

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

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

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

**How to get a TIN.** If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at [www.SSA.gov](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. Go to [www.irs.gov/Forms](http://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](http://www.irs.gov/OrderForms) to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

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

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

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

## Part II. Certification

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

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

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

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

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

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

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

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

### What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
5. 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>
6. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*

  

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

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

<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 "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

<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*, earlier.

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

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

### Secure Your Tax Records From Identity Theft

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

To reduce your risk:

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

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

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

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

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

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

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

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

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

## Privacy Act Notice

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