

# **San Mateo Union High School District**

## **BID PACKAGE for purchase of Emergency Preparedness Supplies**



**Bid No. 25-001**

### ***Emergency Preparedness Supplies***

**Bid Deadline: January 24<sup>th</sup>, 2025**

**Time: 2 p.m.**

**Place: San Mateo Union High School District  
Attn: Purchasing Department  
650 N. Delaware Street  
San Mateo, CA 94401**

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## INVITATION FOR BIDS

### **Bid No. 25-001: Emergency Preparedness Supplies**

Notice is hereby given that the Governing Board (“Board”) of the San Mateo Union High School District (“District”) will receive sealed bids for **BID NO. 25-001** for the purchase and delivery of Emergency Preparedness Supplies. Bids must be submitted on or before **2:00 p.m., January 24, 2025**, in accordance with the specifications outlined in the bid documents.

Bids must be submitted to the Purchasing Department of the San Mateo Union High School District, 650 N Delaware Street, San Mateo, CA 94401.

Bids shall be submitted on forms prepared by the San Mateo Union High School District. The bid package documents, which include the bid forms and specifications, may be obtained by visiting SMUHSD website [bit.ly/bid25-001](http://bit.ly/bid25-001). Documents are also available digitally upon request.

Any questions regarding this notice should be directed to:

**Binit Soti**

Manager of Purchasing

Phone: (650) 558-2294

Email: [bsoti@smuhsd.org](mailto:bsoti@smuhsd.org)

The district reserves the right to accept or reject any or all bids, or any combination of bids and to waive any irregularities or informalities which may be legally waived.

Advertised (Public Contract Code §20112):

Dates: (1) January 6<sup>th</sup>, 2025; and (2) January 13<sup>th</sup>, 2025

**SAN MATEO UNION HIGH SCHOOL DISTRICT**

**PURCHASE SPECIFICATIONS**

**Bid No. 25-001**

San Mateo Union High School District (“District”) is seeking bids for purchase and delivery of **Emergency Preparedness Supplies**

**QUESTIONS CONCERNING BID**

This document contains instructions and requirements, including the format in which responding bids must be submitted. Bidders are urged to carefully read all sections of the bid to ensure that the scope of required items and responsibilities are fully understood.

Any questions, interpretations or clarifications, either administrative or technical, about this bid must be requested in writing via email. All written questions will be answered in writing and conveyed to all bidders. Oral statements concerning the meaning or intent of the contents of this bid by any person are unauthorized and invalid. All questions (technical, programmatic, or process) must be directed via email to:

**Binit Soti**

Manager of Purchasing

Phone: (650) 558-2294

Email: bsoti@smuhsd.org

San Mateo Union High School District

650 N Delaware Street, San Mateo, CA 94401

**SCHEDULE OF EVENTS**

<b>Event</b>	<b>Tentative Date</b>
Public Bid Released (1st Advertisement)	1/6/2025
2nd Advertisement	1/13/2025
Deadline to Submit Questions	1/15/2025
Deadline for District Responses	1/17/2025
Bid Submittal Deadline	1/24/2025
Board’s Award of Contract	2/13/2025
One time PO released	2/19/2025
Anticipated Products Delivery	4/1/2025

## **ITEMS BEING PURCHASED AND DELIVERED, AND DEADLINE**

This bid is for the purchase by the San Mateo Union High School District (also referred to hereinafter in this document as the “District”) and delivery to its various locations of the items described in the Bid Package. The specifications and details are outlined in:

- Appendix A: Delivery locations.
- Appendix B: Quantities to be distributed at various locations.

Delivery must be completed by **April 1, 2025** in accordance with the District’s bid package documents for this contract, including but not limited to the Invitation for Bids, Purchase Specifications, Bid Form, Agreement Form, Instructions to Bidders, and any addenda (“Bid Package”).

The Board’s award of the contract is anticipated on **February 13, 2025** with a Purchase Order anticipated to be issued on or about **February 19, 2025**.

The successful bidder (“Vendor”) shall deliver the Items by **April 1, 2025**

The Items are more particularly described, including quantities, specifications in the “Bid Form” document included in this Bid Package.

Other Delivery Provisions:

- Ensure all packages, packing slips, and invoices reference the purchase order number.
- Unload and distribute supplies to designated areas at each location.
- Provide a signed packing list upon delivery for each site.
- Bundle items in consistent quantities or sets, labeled for efficient storage and handling.

## **ALLOCATIONS**

In the event the Vendor's supply of Items is reduced for reasons beyond its control to a level which prevents the supply of the District's requirements in full, the Vendor agrees to supply the District no less than a proportionate share delivered to similar accounts, unless federal regulations require otherwise. If such reduction occurs, the District reserves the right to cancel all or part of the contract without prejudice to either party, by giving the contractor thirty (30) days written notification.

Vendor shall not be liable for delays in delivery beyond the delivery deadline as the result of earthquake, storm, wind, fire, flood or other acts of God or by reason of strike, picketing, primary or secondary boycott, lockout, slowdown, interception of cargo or other labor difficulty or unrest, rendering it difficult, impossible or impracticable to deliver the same or by reason of the inability of the Vendor to obtain the Items from its usual sources of supply by reason of shortages of such products or other causes beyond the control of the Vendor.

The District may purchase the Items from other than the Contractor in the event of an emergency when the Contractor is not able to deliver the Items by the delivery deadline.

## **VENDOR'S RESPONSIBILITY**

The Vendor shall perform all deliveries to the District's facilities in a safe and professional manner. The Vendor shall have adequate equipment for the delivery of supplies as specified in the proposed contract. The Vendor's equipment shall be in good working order, and all personnel shall be trained in safety measures to prevent accidents and avoid endangering District personnel or property during delivery.

The Vendor shall ensure that the supplies meet or exceed all product quality specifications, including shelf life and durability. If the Vendor cannot meet this requirement, the Vendor shall provide an alternative plan to ensure an equivalent level of supply delivery.

## **MODIFICATION OF CONTRACT**

Delivery sites may be changed, deleted or added as deemed necessary by the District. The District will inform the Vendor of the changes by telephone call followed up with a written notice via email or other written communication.

Any contract resulting from this bid may be modified in whole or in part upon mutual agreement of both parties. To be valid and enforceable, such modification shall be in writing (including email), signed and dated by Vendor, and approved by the District's governing board.

## **INSTRUCTIONS TO BIDDERS**

1. All bids must be typed or written in ink. Corrections before submission may be made but must be initialed in ink by the person signing the bid. No oral or telegraphic modification will be considered. Bids cannot be changed after they have been received.
2. All bids must bear the company name and be signed by a responsible person. Obligations assumed by such signature must be fulfilled. Bids may be taken apart to fill in required blanks but must be reattached in order of page number.
3. The successful bidder (“Vendor”) must be licensed or incorporated to do business in the State of California.
4. Bidders must be prepared to present evidence of experience, ability, and financial standing necessary to satisfactorily meet the requirements set forth or implied in its bid.
5. Bidders must quote prices F.O.B. San Mateo Union High School District (“District”) unless otherwise noted. Prices should be stated in the units specified, and bidders should quote each item separately. Delivery is required to various locations within the District. Refer to Appendices A and B for details on the delivery locations and quantities. In the event of a conflict between the total bid price in the Bid Form and any other document submitted by the bidder, the Bid Form shall control.
6. No additional charge for delivery, drayage, express, parcel post, packing, cartage, insurance, license fees, permits, or for any other purpose shall be billed to the District by the Vendor. All costs shall be included in the bid.
7. Vendor shall include all state and local sales and use taxes in its total bid price in the Bid Form. If such taxes are not included in the bid price, then Vendor shall pay any such taxes instead of District. Federal excise taxes are not applicable to school districts.
8. Any discount which the bidder desires to provide the District must be included in the total bid price stated on the Bid Form. Offers of discounts or additional services not included in the bid price on the Bid Form will not be considered by the District in the determination of the lowest responsible bidder.
9. As a service provider to the District, the Vendor must not discriminate in its employment with regard to age, race, sex, religion, creed, or national origin, and must comply with the Civil Rights Acts of 1964, the State Fair Employment Practice Act, and all other applicable federal and state laws and regulations relating to equal opportunity employment, including Executive Order No. 11246 of September 24, 1965.
10. The Vendor shall provide upon demand documentation verifying United States citizenship of all new employees in accordance with the Immigration Reform and Control Act of 1986.

11. Vendor shall, at its own expense, procure and maintain general liability and casualty insurance in the amount of **\$2,000,000** general aggregate, Excess Liability **\$1,000,000**, Automobile Liability combined single limit **\$1,000,000**, and Worker's Compensation **\$1,000,000**, each occurrence, in the name of the District to adequately protect itself and the District against damages for personal injury, including death, which may arise from operations under this contract, whether such operations are by Vendor or by anyone directly or indirectly employed by Vendor.
12. The contract between Vendor and District shall be interpreted according to the laws of the State of California.
13. The bid and any contract entered into are subject to all applicable statutes, regulations, and orders of the federal, state, or District governments now in effect or which shall be in effect during the period of such contract.
14. All bids must be submitted on the Bid Form and must be accompanied by the following completed and executed documents: **Bid Cover Sheet, Fingerprinting Notice and Acknowledgment, Worker's Compensation Certificate, W-9 and Drug Free Workplace Certification**
15. The Agreement between District and Vendor shall be signed by the successful bidder in as many originals as the District deems necessary and returned within ten (10) days after award of the Contract or before delivery of the Items, whichever is earlier. With the signed Agreement, Vendor shall also return (a) the required additional insured and other endorsements, (b) a Buy American Certification, and (c) a Certification of Lack of Felony Convictions (see Exhibit B of the Fingerprinting Notice and Acknowledgment). If the successful bidder does not comply with this paragraph, Owner may revoke and/or cancel the award to the successful bidder and award the Contract to the next lowest bidder, or may otherwise proceed as allowed by law.
16. The District reserves the right to accept or reject any and all bids, or award on the basis of the total bid, or to waive any informalities and irregularities in this bid. The lowest bidder shall be determined by the total bid price in the Bid Form.
17. Bid must be submitted on the Bid Form provided by the District. All items on the Bid Form must be filled out. The completed form should be without interlineations, alterations, or erasures.
18. Bid must be in a sealed envelope that is clearly marked **EMERGENCY PREPAREDNESS SUPPLIES BID - Bid No. 25-001**" on the outside. The bid is to be mailed or delivered to **Purchasing Department, SAN MATEO UNION HIGH SCHOOL DISTRICT, 650 North Delaware Street, San Mateo, CA 94401**, not later than January 24th, 2025, at 2 p.m. The district reserves the right to open bids at that time or at a later time.



19. Bids must be in complete compliance with the District's bid package documents including but not limited to the Invitation for Bids, Purchase Specifications, Bid Form, Agreement Form, and Instructions to Bidders ("Bid Package"), and will be subject to inspection, interpretation, and approval by the District.
20. The bid should be verified before submission, as bids cannot be withdrawn after the bid deadline. No bid can be corrected or altered or signed after the bid deadline.
21. Bids may be withdrawn or revised in writing before the bid deadline.
22. The Contract will be awarded to the lowest responsive and responsible bidder.
23. All exceptions which are taken in response to this Contract must be stated clearly. The stating of exceptions, or the providing of false, incomplete or unresponsive statements in the bid, may result in the disqualification of the bid. Allowance of exceptions will be determined by the District's governing board, whose decisions shall be final. Any bid exceptions or additional conditions requested after bid closure, which are not detailed within the bid response, shall not be considered. No oral or telephonic modification of any bid submitted will be considered. A bid response to any specific item of this bid with terms such as "negotiable," "will negotiate," or similar, will be considered as non-compliance with that specific term.
24. Any addenda issued during the time of bidding shall form a part of the Bid Package issued to bidders for the preparation of their bids and shall constitute a part of the contract documents.
25. The quantities shown are exact.
26. In describing any item, the identification of a particular manufacturer or special brand does not restrict bidding to that manufacturer or special brand, but is intended only to indicate the quality and type of item desired. Bidders may furnish a material, product, thing or service of equal or better quality or utility. HOWEVER, BIDDER MAY ONLY DO SO IF BIDDER REQUESTS SUCH SUBSTITUTION AT LEAST TEN (10) BUSINESS DAYS PRIOR TO THE BID SUBMITTAL DEADLINE. THE MAKE AND GRADE OF THE PROPOSED SUBSTITUTE ITEM MUST BE STATED IN THE PROPOSAL, AND ALL ILLUSTRATIONS, CATALOG, AND NECESSARY INFORMATION MUST BE INCLUDED SO THAT THE DISTRICT CAN MAKE A COMPLETE EVALUATION OF THE QUALITY AND UTILITY OF THE SUBSTITUTE ITEM. UPON REQUEST, VENDOR SHALL SUBMIT TO DISTRICT, AT NO CHARGE, A SAMPLE OF THE ITEM IT WISHES TO SUBSTITUTE. If the District approves the substitution of an equal or better item, the District shall issue an addendum to the Bid Package to allow all bidders to use that item. The District encourages alternate brands to be requested. The District reserves the right to make all decisions on product and vendor selection in determining whether a substitute brand is of at least comparable quality or utility to the brand name specified. If the District does not

amend the bid package to allow substitution of a requested item, then no bidder may so substitute.

27. The bidder must hold harmless and fully indemnify the District, its governing board, officers, employees and agents from all damages or claims for damages, costs or expenses that may at any time arise out of the bidder's performance of, or failure to perform acts, required by the contract documents, including but not limited to infringement or use of any copyrighted composition, secret process, patented or unpatented invention, article or appliance furnished or used in connection with this bid.
28. In the event of any conflict or ambiguity between the Bid Package and state or federal law or regulations, the latter shall prevail. Additionally, all equipment to be supplied or services to be performed under the bid shall conform to all applicable requirements of local, state and federal law.
29. If the Vendor breaches the contract, the District may procure the articles from other sources and may recover damages from Vendor as allowed by law and contract, including but not limited to the loss occasioned thereby from any unpaid balance due the bidder. When procuring from another source, the prices paid by the District shall be considered the prevailing market prices at the time such purchase is made.
30. In the event of litigation, the Bid Package, Contract Documents, and related matter shall be governed by and construed in accordance with the laws of the State of California. Venue shall be with the appropriate state or federal court located in San Mateo County.
31. The items sought by this Bid Package must be delivered in satisfactory condition to the location specified by the District in the Bid Package, and must be delivered on or before the delivery deadline as indicated in the Bid Package. Time is of the essence of the contract. A bidder's failure to provide the items to the District by the delivery deadline shall subject the bidder to liquidated damages as described in this Bid Package.
32. It is the responsibility of a potential bidder who gains access to bid specifications through the internet, to contact the District and provide its company name, address, telephone and fax number, so that the District can notify it of any bid specification changes through addendum.

**San Mateo Union High School District  
Contract for Purchase of Emergency Preparedness Supplies  
Bid No. 25-001**

**BID FORM AND DESCRIPTIONS**

Dear Members of The Board of Trustees of the San Mateo Union High School District:

The undersigned, either a sole proprietor doing business as \_\_\_\_\_, or representing the partnership or corporation of \_\_\_\_\_, having carefully examined the Invitation for Bids, the Instructions to Bidders, the Agreement, the Specifications, the Bid Form, and all of the Bid Package documents for the proposed District purchase, hereby proposes to fully and satisfactorily perform the Contract in compliance with all terms therein, including all of its component parts and taxes, as follows:

<u>LINE ITEMS</u>	<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT BID PRICES</u> <i>[includes all costs for item, except taxes]</i>	<u>TOTAL BID PRICES</u> <i>[quantity × unit price]</i>
1 Liter Bottled Water	Sealed, nonreusable bottles with a shelf life of 15-20 years.	10434	\$	\$
High Caloric Food Bars	Minimum 3,500 calories per bar, shelf stable for at least 5 years.	10405	\$	\$
Survival Sleeping Bags	Compact, lightweight, and weatherproof material.	10405	\$	\$
Trauma Kits	Must include first aid essentials for emergency response.	10450	\$	\$
Sanitation Kits	Individual kits including waste bags, gloves,	10900	\$	\$
Hygiene Kits (Men)	Includes soap, toothbrush, toothpaste, razor, and comb.	10300	\$	\$
Hygiene Kits (Women)	Includes soap, toothbrush, toothpaste, feminine products, and comb	10300	\$	\$
			Subtotal of Above Line-Item Bids	\$
			Taxes	\$
			<b>Total Bid</b>	<b>\$</b>

Bidder must complete the last two columns in the above table **and** complete the following: The total bid is \_\_\_\_\_ *[insert words]* Dollars and \_\_\_\_\_ *[insert numerals]* /100.

This bid price will not be revoked for ninety (90) calendar days after bid opening. Award of the Contract will be based on the lowest responsive and responsible bidder.

Authority of the individual(s) signing the Bid Form to bind a bidding partnership or corporation must be attached.

INDIVIDUAL:

\_\_\_\_\_ [signature]

\_\_\_\_\_ [Name]

Date: \_\_\_\_\_, 20\_\_

PARTNERSHIP:

Evidence of authority to bind partnership is attached.

\_\_\_\_\_ [signature]

\_\_\_\_\_ [Name]

General Partner

\_\_\_\_\_ [Partnership Name]

Date: \_\_\_\_\_, 20\_\_

CORPORATION:

Evidence of authority to bind corporation is attached. Two signatures are required for corporations, as described below.

\_\_\_\_\_ [signature]

\_\_\_\_\_ [Name]

\_\_\_\_\_ [Chairman, Pres., or Vice-Pres.]

\_\_\_\_\_ [Corporation Name]

Date: \_\_\_\_\_, 20\_\_

\_\_\_\_\_ [signature]

\_\_\_\_\_ [Name]

\_\_\_\_\_ [Secretary, Asst. Secretary, CFO, or Asst. Treasurer]

\_\_\_\_\_ [Corporation Name]

Date: \_\_\_\_\_, 20\_\_

**SAN MATEO UNION HIGH SCHOOL DISTRICT**  
**PURCHASE AGREEMENT**

This Agreement is made this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, by and between **San Mateo Union High School District**, “District,” and \_\_\_\_\_, “Vendor,” (“Agreement,” or “Contract”) with respect to the following recitals:

A. District is a public school district organized and existing under the laws of the State of California.

B. Vendor was the lowest responsible bidder for the District’s Bid No. **25-001** for the purchase and delivery of the items of equipment, materials, and supplies detailed in the Bid Package (defined below) provided by the District (“Items”).

NOW, THEREFORE, in consideration of the mutual covenants and conditions contained herein, the parties agree as follows:

1. Location for Items. Vendor agrees to deliver the Items to the District at the locations specified in **Appendix A**, and in the quantities to be delivered to each location as specified in **Appendix B**.
2. Time for Delivery. Vendor shall satisfactorily and timely deliver the Items in full to the District as specified in the District’s bid package documents for Bid No. **25-001** (“Bid Package”), including but not limited to the Purchase Specifications and any addenda. Time is of the essence in this Contract. If Vendor fails to satisfactorily and timely deliver the Items, the District may purchase items from other sources and recover damages from Vendor as allowed by applicable law, including but not limited to the purchase cost in excess of the contract price (see next section) and other costs incurred due to the Vendor’s failure to timely deliver.
3. Contract Price. District agrees to pay Vendor the price of \_\_\_\_\_ Dollars (\$\_\_\_\_\_) within forty-five (45) calendar days following receipt of Vendor’s invoice for the satisfactory and timely delivery of the Items.
4. Conformance to Contract Documents. Vendor agrees that the Items to be furnished pursuant to this Agreement (“Contract”) shall conform to all of the requirements set forth in the Contract Documents, as defined below.
5. Indemnity. Vendor shall defend, indemnify, and hold harmless District and its agents, representatives, officers, consultants, employees, governing board, and members of its governing board (collectively, the “District Parties”), from and against any and all claims, demands, liabilities, damages, losses, suits and actions, and expenses (including, but not limited to attorney fees and costs including fees of consultants) of any kind, nature, and description (collectively, the “Claims”) directly or indirectly arising out of, connected with, or resulting from any act, error, omission, negligence, breach of contract, or willful misconduct of Vendor, or Vendor’s

employees, agents, or volunteers (collectively, the “Vendor Parties”), in the performance of, or failure to perform, Vendor’s obligations under this Contract or for any infringement of the patent rights, copyright or trademark of any person or persons in consequence of the use by the District of the Items supplied pursuant to this Contract.

6. Inspection. All Items furnished must be in conformity with the Contract Documents and will be subject to inspection and approval by the District after delivery. District reserves the right to reject and return at the risk and expense of the Vendor any portion of the Items which may be defective or which fails to comply with the specifications in Contract Documents.

9. Insurance. Without in any way limiting Vendor’s liability, or indemnification obligations set forth in Paragraph 6 above, Vendor shall secure and maintain throughout the Term of this Agreement the following insurance: (i) comprehensive general liability insurance with limits of not less than **\$2,000,000** each occurrence and **\$2,000,000** in the aggregate; (ii) commercial automobile liability insurance with limits not less than **\$1,000,000** each occurrence and **\$1,000,000** in the aggregate, if applicable; and (iii) worker’s compensation insurance as required by Labor Code section 3200, *et seq.*, if applicable. Neither Vendor nor any of the Vendor Parties shall commence performing any portion of the Contract until all required insurance has been obtained and certificates indicating the required coverages have been delivered to and approved by District. All insurance policies shall include an endorsement stating that District and District Parties are named additional insureds. All of the policies shall be amended to provide that the insurance shall not be suspended, voided, canceled, reduced in coverage or in limits except after thirty (30) days’ prior written notice has been given to District. If such a notice is not given or even if District receives a notice, District may, at its sole option, terminate this Agreement. All insurance policies shall include an endorsement stating that it is primary to any insurance or self-insurance maintained by District and shall waive all rights of subrogation against District and/or the District Parties. A copy of the declarations page of Vendor’s insurance policies shall be attached to this Agreement as proof of insurance.

11. Taxes. All payments made by District to Vendor pursuant to this Agreement shall be reported to the applicable federal and state taxing authorities as required. District will not withhold any money from amounts payable to Vendor, including FICA (social security), state or federal unemployment insurance contributions, or state or federal income tax or disability insurance. Vendor shall assume full responsibility for payment of all federal, state and local taxes or contributions, including unemployment insurance, social security and income taxes with respect to Vendor and the Vendor Parties and otherwise in connection with this Agreement.

12. Fingerprinting Notice and Acknowledgement. Vendor and the Vendor Parties shall at all times comply with the fingerprinting and criminal background investigation requirements of the California Education Code (“Education Code”) section 45125.1, and shall complete and submit the Fingerprinting Notice and Acknowledgement Form.

14. Confidential Information. Vendor shall maintain the confidentiality of, and protect from unauthorized disclosure, any and all individual student information received from the District, including but not limited to student names and other identifying information. Vendor shall not use

such student information for any purpose other than carrying out the obligations under this Agreement. Upon termination of this Agreement, Vendor shall turn over to District all educational records related to the services provided to any District student pursuant to this Agreement.

15. Assignment/Successors and Assigns. Vendor shall not assign or transfer by operation of law or otherwise any or all of its rights, burdens, duties or obligations under this Agreement without the prior written consent of District. Subject to the foregoing, this Agreement shall be binding on the heirs, executors, administrators, successors, and assigns of the respective parties.

16. Severability. If any provision of this Agreement shall be held invalid or unenforceable by a court of competent jurisdiction, such holding shall not invalidate or render unenforceable any other provision of this Agreement.

17. Amendments. The terms of this Agreement shall not be waived, altered, modified, supplemented or amended in any manner whatsoever except by written agreement signed by both parties and approved by the District's governing board.

18. Governing Law. This Agreement shall be governed by and construed in accordance with the laws of the State of California, excluding its choice of law rules. Any action or proceeding seeking any relief under or with respect to this Agreement shall be brought solely in the Superior Court of the State of California for the County of San Mateo, subject to transfer of venue under applicable State law, provided that nothing in this Agreement shall constitute a waiver of immunity to suit by the District.

19. Written Notice. Written notice shall be deemed to have been duly served by a Party if delivered in person, or sent by registered or certified or overnight mail, to the other Party's last business address known to the person who sends the notice.

20. Compliance with Law. Each and every provision of law and clause required by law to be inserted into this Agreement shall be deemed to be inserted herein and this Agreement shall be read and enforced as though it were included therein. Vendor shall comply with all applicable federal, state, and local laws, rules, regulations and ordinances, including but not limited to fingerprinting under Education Code section 45125.1, confidentiality of records, Education Code section 49406, and others. Vendor agrees that it shall comply with all legal requirements for the performance of duties under this Agreement and that failure to do so shall constitute material breach.

21. Non-Discrimination. There shall be no unlawful discrimination in the contracting of persons under this Agreement because of race, color, national origin, age, ancestry, religion, sex, or sexual orientation of such persons.

23. Liability of District. Notwithstanding anything stated herein to the contrary, District shall not be liable for any special, consequential, indirect or incidental damages, including but not limited to lost profits in connection with this Agreement.

24. Time. Time is of the essence to this Agreement.
25. Waiver. No delay or omission by District in exercising any right under this Agreement shall operate as a waiver of that or any other right and no single or partial exercise of any right shall preclude the District from any or further exercise of any right or remedy.
26. Entire Agreement. This Agreement is intended by the parties as the final expression of their agreement with respect to such terms as are included herein and as the complete and exclusive statement of its terms and may not be contradicted by evidence of any prior agreement or of a contemporaneous oral agreement, nor explained or supplemented by evidence of consistent additional terms.
27. Execution of Other Documents. The parties to this Agreement shall cooperate fully in the execution of any and all other documents and in the completion of any additional actions that may be necessary or appropriate to give full force and effect to the terms and intent of this Agreement.
28. Execution in Counterparts. This Agreement may be executed in counterparts such that the signatures may appear on separate signature pages. A copy, facsimile, or an original, with all signatures appended together, shall be deemed a fully executed agreement.
29. Warranty of Authority. The persons who have signed this Agreement warrant that they are legally authorized to do so on behalf of the respective parties, and by their signatures to bind the respective parties to this Agreement.
30. Forms. The following documents are incorporated into the Contract as the “Contract Documents”:
- Bid Cover Sheet.
  - Fingerprinting Notice and Acknowledgement.
  - Fingerprinting Certification (see Exhibit B of the Fingerprinting Notice and Acknowledgement).
  - Workers’ Compensation Certification.
  - Drug-Free Workplace Certification.
  - W-9
  - The bid package issued by the District for the Contract (“Bid Package”), which shall include, but not be limited to, the Invitation for Bids, the Instructions to Bidders, the Purchase Specifications, the Bid Form, the Bid Bond, this Agreement, and all addenda.
33. Mediation. A party to this Agreement shall, as a condition precedent to initiating any litigation against the other party, demand mediation of any dispute. The parties shall endeavor to include any third-party claimant in the mediation. The parties shall select a mediator and schedule the mediation within thirty (30) days of the initial demand for mediation. If the parties cannot agree on a mediator, the mediator shall be appointed by JAMS. The parties to the mediation, including the parties to this Agreement, shall pay equal shares of the mediator’s fees. Each party shall bear its own attorney’s fees related to the mediation.



33. Safety Regulations. All equipment and supplies furnished, and/or all work performed, shall meet all applicable safety regulations of the Division of Industrial Safety of the State of California, and Health & Safety code of the State of California.

IN WITNESS WHEREOF the parties have executed this Agreement on the date first hereinabove written.

SAN MATEO UNION HIGH SCHOOL DISTRICT

\_\_\_\_\_

Vendor

By \_\_\_\_\_  
[TITLE]

By \_\_\_\_\_  
[TITLE]

**BID COVER SHEET**

**SAN MATEO UNION HIGH SCHOOL DISTRICT  
650 N Delaware Street  
San Mateo, CA 94401**

**BIDS MUST BE SEALED AND SUBMITTED TO:**

**SMUHSD – PURCHASING DEPARTMENT  
Attn: Binit Soti  
650 N Delaware Street  
San Mateo, CA 94401**

**THIS COVER SHEET MUST BE ATTACHED TO  
THE FRONT OF YOUR BID ENVELOPE**

**Bid for:** \_\_\_\_\_

**Bid No.:** \_\_\_\_\_

**Bidder:** \_\_\_\_\_  
Please print full (Company Name, Address)

\_\_\_\_\_  
Please provide both: (Phone, Fax)

**Bids are due:** 2:00 p.m. Friday, January 24th, 2025  
(Bid will not be considered if submitted after this date and time)

<p>DATE AND TIME RECEIVED:</p>          <p>RECEIVED BY:</p>
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**FINGERPRINTING NOTICE AND ACKNOWLEDGEMENT**  
**FOR ALL CONTRACTS EXCEPT WHEN CONSTRUCTION EXCEPTION IS MET**  
(Education Code Section 45125.1)

Other than business entities performing construction, reconstruction, rehabilitation, or repair who have complied with Education Code section 45125.2, business entities entering into contracts with the District must comply with Education Code sections 45125.1. Such entities are responsible for ensuring full compliance with the law and should therefore review all applicable statutes and regulations. The following information is provided simply to assist such entities with compliance with the law:

1. You (as a business entity) shall ensure that each of your employees who interacts with pupils outside of the immediate supervision and control of the pupil's parent or guardian or a school employee has a valid criminal records summary as described in Education Code section 44237. (Education Code §45125.1(a).) You shall do the same for any other employees as directed by the District. (Education Code §45125.1(c).) When you perform the criminal background check, you shall immediately provide any subsequent arrest and conviction information it receives to the District pursuant to the subsequent arrest service. (Education Code §45125.1(a).)
2. You shall not permit an employee to interact with pupils until the Department of Justice has ascertained that the employee has not been convicted of a felony as defined in Education Code section 45122.1. (Education Code §45125.1(e).) See the lists of violent and serious felonies in *Attachment A* to this Notice.
3. Prior to performing any work or services under your contract with the District, and prior to being present on District property or being within the vicinity of District pupils, you shall certify in writing to the District under the penalty of perjury that neither the employer nor any of its employees who are required to submit fingerprints, and who may interact with pupils, have been convicted of a felony as defined in Education Code section 45122.1, and that you are in full compliance with Education Code section 45125.1. (Education Code §45125.1(f).) For this certification, you shall use the form in *Attachment B* to this Notice.
4. If you are providing the above services in an emergency or exceptional situation, you are not required to comply with Education Code section 45125.1, above. An "emergency or exceptional" situation is one in which pupil health or safety is endangered or when repairs are needed to make a facility safe and habitable. The District shall determine whether an emergency or exceptional situation exists. (Education Code §45125.1(b).)
5. If you are an individual operating as a sole proprietor of a business entity, you are considered an employee of that entity for purposes of Education Code section 45125.1, and the District shall prepare and submit your fingerprints to the Department of Justice as described in Education Code section 45125.1(a).

(Education Code §45125.1(h).)

I, as \_\_\_\_\_ *[insert "owner" or officer title]* of \_\_\_\_\_  
*[insert name of business entity]*, have read the foregoing and agree that \_\_\_\_\_  
\_\_\_\_\_ *[insert name of business entity]* will comply with the requirements of Education  
Code §45125.1 as applicable, including submission of the certificate mentioned above.

Dated: \_\_\_\_\_

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

Signature: \_\_\_\_\_

Title: \_\_\_\_\_

## ATTACHMENT A

### Violent and Serious Felonies

Under Education Code sections 45122.1 and 45125.1, no employee of a contractor or subcontractor who has been convicted of or has criminal proceedings pending for a violent or serious felony may come into contact with any student. A violent felony is any felony listed in subdivision (c) of Section 667.5 of the Penal Code. Those felonies are presently defined as:

- (1) Murder or voluntary manslaughter.
- (2) Mayhem.
- (3) Rape as defined in paragraph (2) or (6) of subdivision (a) of Section 261 or paragraph (1) or (4) of subdivision (a) of Section 262.
- (4) Sodomy as defined in subdivision (c) or (d) of Section 286.
- (5) Oral copulation as defined in subdivision (c) or (d) of Section 288a.
- (6) Lewd or lascivious act as defined in subdivision (a) or (b) of Section 288.
- (7) Any felony punishable by death or imprisonment in the state prison for life.
- (8) Any felony in which the defendant inflicts great bodily injury on any person other than an accomplice which has been charged and proved as provided for in Section 12022.7, 12022.8, or 12022.9 on or after July 1, 1977, or as specified prior to July 1, 1977, in Sections 213, 264, and 461, or any felony in which the defendant uses a firearm which use has been charged and proved as provided in subdivision (a) of Section 12022.3, or Section 12022.5 or 12022.55.
- (9) Any robbery.
- (10) Arson, in violation of subdivision (a) or (b) of Section 451.
- (11) Sexual penetration as defined in subdivision (a) or (j) of Section 289.
- (12) Attempted murder.
- (13) A violation of Section 18745, 18750, or 18755.
- (14) Kidnapping.

- (15) Assault with the intent to commit a specified felony, in violation of Section 220.
- (16) Continuous sexual abuse of a child, in violation of Section 288.5.
- (17) Carjacking, as defined in subdivision (a) of Section 215.
- (18) Rape, spousal rape, or sexual penetration, in concert, in violation of Section 264.1.
- (19) Extortion, as defined in Section 518, which would constitute a felony violation of Section 186.22 of the Penal Code.
- (20) Threats to victims or witnesses, as defined in Section 136.1, which would constitute a felony violation of Section 186.22 of the Penal Code.
- (21) Any burglary of the first degree, as defined in subdivision (a) of Section 460, wherein it is charged and proved that another person, other than an accomplice, was present in the residence during the commission of the burglary.
- (22) Any violation of Section 12022.53.
- (23) A violation of subdivision (b) or (c) of Section 11418.

A serious felony is any felony listed in subdivision (c) Section 1192.7 of the Penal Code. Those felonies are presently defined as:

- (1) Murder or voluntary manslaughter; (2) Mayhem; (3) Rape; (4) Sodomy by force, violence, duress, menace, threat of great bodily injury, or fear of immediate and unlawful bodily injury on the victim or another person; (5) Oral copulation by force, violence, duress, menace, threat of great bodily injury, or fear of immediate and unlawful bodily injury on the victim or another person; (6) Lewd or lascivious act on a child under the age of 14 years; (7) Any felony punishable by death or imprisonment in the state prison for life; (8) Any felony in which the defendant personally inflicts great bodily injury on any person, other than an accomplice, or any felony in which the defendant personally uses a firearm; (9) Attempted murder; (10) Assault with intent to commit rape, or robbery; (11) Assault with a deadly weapon or instrument on a peace officer; (12) Assault by a life prisoner on a non-inmate; (13) Assault with a deadly weapon by an inmate; (14) Arson; (15) Exploding a destructive device or any explosive with intent to injure; (16) Exploding a destructive device or any explosive causing bodily injury, great bodily injury, or mayhem; (17) Exploding a destructive device or any explosive with intent to murder; (18) Any burglary of the first degree; (19) Robbery or bank robbery; (20) Kidnapping; (21) Holding of a hostage by a person confined in a state prison; (22) Attempt to commit a felony punishable by death or imprisonment in the state prison for life; (23) Any felony in which the defendant personally used a dangerous or deadly weapon; (24) Selling,

furnishing, administering, giving, or offering to sell, furnish, administer, or give to a minor any heroin, cocaine, phencyclidine (PCP), or any methamphetamine-related drug, as described in paragraph (2) of subdivision (d) of Section 11055 of the Health and Safety Code, or any of the precursors of methamphetamines, as described in subparagraph (A) of paragraph (1) of subdivision (f) of Section 11055 or subdivision (a) of Section 11100 of the Health and Safety Code; (25) Any violation of subdivision (a) of Section 289 where the act is accomplished against the victim's will by force, violence, duress, menace, or fear of immediate and unlawful bodily injury on the victim or another person; (26) Grand theft involving a firearm; (27) carjacking; (28) any felony offense, which would also constitute a felony violation of Section 186.22; (29) assault with the intent to commit mayhem, rape, sodomy, or oral copulation, in violation of Section 220; (30) throwing acid or flammable substances, in violation of Section 244; (31) assault with a deadly weapon, firearm, machine gun, assault weapon, or semiautomatic firearm or assault on a peace officer or firefighter, in violation of Section 245; (32) assault with a deadly weapon against a public transit employee, custodial officer, or school employee, in violation of Sections 245.2, 245.3, or 245.5; (33) discharge of a firearm at an inhabited dwelling, vehicle, or aircraft, in violation of Section 246; (34) commission of rape or sexual penetration in concert with another person, in violation of Section 264.1; (35) continuous sexual abuse of a child, in violation of Section 288.5; (36) shooting from a vehicle, in violation of subdivision (c) or (d) of Section 26100; (37) intimidation of victims or witnesses, in violation of Section 136.1; (38) criminal threats, in violation of Section 422; (39) any attempt to commit a crime listed in this subdivision other than an assault; (40) any violation of Section 12022.53; (41) a violation of subdivision (b) or (c) of Section 11418; and (42) any conspiracy to commit an offense described in this subdivision.

**ATTACHMENT B**

**Form for Certification of Lack of Felony Convictions**

*Note: This form must be submitted by the owner, or an officer, of the contracting entity before it may commence any work or services, and before it may be present on District property or be within the vicinity of District pupils.*

Entity Name: \_\_\_\_\_  
Date of Entity's Contract with District: \_\_\_\_\_  
Scope of Entity's Contract with District: \_\_\_\_\_

I, \_\_\_\_\_ [insert name], am the \_\_\_\_\_ [insert "owner" or officer title] for \_\_\_\_\_ [insert name of business entity] ("Entity"), which entered a contract on \_\_\_\_\_, 20\_\_ with the District for \_\_\_\_\_.

I certify that (1) pursuant to Education Code section 45125.1(f), neither the Entity, nor any of its employees who are required to submit fingerprints and who may interact with pupils, have been convicted of a felony as defined in Education Code section 45122.1; and (2) the Entity is in full compliance with Education Code section 45125.1, including but not limited to each employee who will interact with a pupil outside of the immediate supervision and control of the pupil's parent or guardian having a valid criminal background check as described in Education Code section 44237.

I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge.

Date: \_\_\_\_\_, 20\_\_\_\_ Signature: \_\_\_\_\_  
Typed Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Entity: \_\_\_\_\_



## WORKERS' COMPENSATION CERTIFICATE

Labor Code Section 3700, in relevant part, provides:

"Every employer except the state shall secure the payment of compensation in one or more of the following ways:

(a) By being insured against liability to pay compensation in one or more insurers duly authorized to write compensation insurance in this state.

(b) By securing from the Director of Industrial Relations a certificate of consent to self-insure either as an individual employer or as one employer in a group of employers. Said certificate may be given upon furnishing proof satisfactory to the Director of Industrial Relations of ability to self-insure and to pay any compensation that may become due to his or her employees, ... “

I am aware of the provisions of the Labor Code Section 3700 which require every employer to be insured against liability for workers' compensation or to undertake self-insurance in accordance with the provisions of that code, and I will comply with such provisions before commencing the performance of the work of this contract. I shall supply the Owner with certificates of insurance evidencing that Workers' Compensation Insurance is in effect and providing that the Owner will receive thirty (30) days' notices of cancellation.

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

\_\_\_\_\_  
Signature

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

\_\_\_\_\_  
Date

(In accordance with Article 5 (commencing at Section 1860), Chapter 1, Part 7, Division 2 of the Labor Code, the above certificate must be signed and filed with the awarding body prior to performing any work under the contract.)

## DRUG-FREE WORKPLACE CERTIFICATION

The Drug-Free Workplace Act of 1990 (Government Code sections 8350 *et seq.*) requires that every person or organization awarded a contract or grant for the procurement of any property or services from any State agency must certify that it will provide a drug-free workplace by doing certain specified acts. In addition, the Act provides that each contract awarded by a state agency may be subject to suspension of payments or termination of the contract, or both, and the contractor may be subject to debarment from future contracting if the state agency determines that specified acts have occurred.

Pursuant to Government Code Section 8355, every person or organization awarded a contract or grant from a State agency shall certify that it will provide a drug-free workplace by doing all of the following:

- (a) Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensation, possession or use of a controlled substance is prohibited in the person's or organization's workplace and specifying actions which will be taken against employees for violations of the prohibition;
- (b) Establishing a drug-free awareness program to inform employees about all of the following:
  - (1) The dangers of drug abuse in the workplace;
  - (2) The person's or organization's policy of maintaining a drug-free workplace;
  - (3) The availability of drug counseling, rehabilitation and employee-assistance programs;
  - (4) The penalties that may be imposed upon employees for drug abuse Violations;
- (c) Requiring that each employee engaged in the performance of the contract or grant be given a copy of the statement required by subdivision (a) and that, as a condition of employment on the contract or grant, the employee agrees to abide by the terms of the statement.

I, the undersigned, agree to fulfill the terms and requirements of Government Code Section 8355 listed above and will publish a statement notifying employees concerning (a) the prohibition of controlled substance at the workplace, (b) establishing a drug-free awareness program, and (c) requiring that each employee engaged in the performance of the contract or grant be given a copy of the statement required by Section 8355(a) and requiring that the employee agree to abide by the terms of that statement.

I also understand that if the Owner determines that I have either (a) made a false certification herein, or (b) violated this certification by failing to carry out the requirements of Section 8355, that the contract or grant awarded herein is subject to suspension of payments, termination, or both. I further understand that should I violate the terms of the Drug-Free Workplace Act of 1990, I may be subject to debarment in accordance with the requirements of Section 8350 *et seq.*

I acknowledge that I am aware of the provisions of Government Code Section 8350 *et seq.* and hereby certify that I will adhere to the requirements of the Drug-Free Workplace Act of 1990.

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

\_\_\_\_\_  
Signature

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

\_\_\_\_\_  
Date

## APPENDIX A: LOCATION ADDRESSES

#	Location	Address
1	Aragon	900 Alameda de las Pulgas, San Mateo, CA 94402
2	Bridge	789 E Poplar Ave, San Mateo, CA 94401
3	Burlingame	1 Mangini Way, Burlingame, CA 94010
4	Capuchino	1501 Magnolia Ave., San Bruno, CA 94066
5	Hillsdale	3115 Del Monte St., San Mateo, CA 94403
6	Middle College	1700 W. Hillsdale Blvd., San Mateo, CA 94402
7	Mills	400 Murchison Dr., Millbrae, CA 94030
8	Peninsula/MOFU	860 Hinckley Rd., Burlingame, CA 94010
9	San Mateo High	506 N. Delaware St., San Mateo, CA 94401
10	Adult/Transportation	789 E. Poplar Ave., San Mateo, CA 94401
11	District Office	650 N. Delaware St., San Mateo, CA 94401

**APPENDIX B: LOCATIONS AND QUANTITIES DISTRIBUTION**

	<i>1-Liter Bottled Water</i>	<i>High-Caloric Food Bars</i>	<i>Survival Sleeping Bags</i>	<i>Trauma Kits</i>	<i>Sanitation Kits</i>	<i>Hygiene Kits (Men)</i>	<i>Hygiene Kits (Women)</i>
<b>Location</b>	<b>Quantity</b>	<b>Quantity</b>	<b>Quantity</b>	<b>Quantity</b>	<b>Quantity</b>	<b>Quantity</b>	<b>Quantity</b>
Aragon	1,854	1,850	1,850	1,850	1,900	1,850	1,850
Bridge	90	85	85	100	100	100	100
Burlingame	1,650	1,650	1,650	1,650	1,700	1,650	1,650
Capuchino	1,152	1,150	1,150	1,150	1,200	1,150	1,150
Hillsdale	1,752	1,750	1,750	1,750	1,800	1,750	1,750
Middle College	240	235	235	250	300	250	250
Mills	1,254	1,250	1,250	1,250	1,300	1,250	1,250
Peninsula/MOFU	198	195	195	200	200	100	100
San Mateo High	1,752	1,750	1,750	1,750	1,800	1,750	1,750
Adult/Transportation	366	365	365	350	400	375	375
District Office	126	125	125	150	200	75	75
<b>Total</b>	<b>10,434</b>	<b>10,405</b>	<b>10,405</b>	<b>10,450</b>	<b>10,900</b>	<b>10,300</b>	<b>10,300</b>

# Request for Taxpayer Identification Number and Certification

Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

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

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

<b>Print or type.</b> <b>See Specific Instructions on page 3.</b>	<b>1</b>	Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)	
	<b>2</b>	Business name/disregarded entity name, if different from above.	
	<b>3a</b>	Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only <b>one</b> of the following seven boxes.  <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate  <input type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) _____ <b>Note:</b> Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.  <input type="checkbox"/> Other (see instructions) _____	<b>4</b> Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):  Exempt payee code (if any) _____  Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____  <i>(Applies to accounts maintained outside the United States.)</i>
	<b>3b</b>	If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions _____ <input type="checkbox"/>	
	<b>5</b>	Address (number, street, and apt. or suite no.). See instructions.	Requester's name and address (optional)
	<b>6</b>	City, state, and ZIP code	
	<b>7</b>	List account number(s) here (optional)	

## Part I Taxpayer Identification Number (TIN)

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

<b>Social security number</b>									
<b>or</b>									
<b>Employer identification number</b>									

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

## Part II Certification

Under penalties of perjury, I certify that:

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

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

<b>Sign Here</b>	Signature of U.S. person	Date
------------------	--------------------------	------

## General Instructions

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

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

### What's New

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

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

### Purpose of Form

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

must obtain your correct taxpayer identification number (TIN), which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

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

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

**Caution:** If you don't return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding*, later.

**By signing the filled-out form**, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued);
2. Certify that you are not subject to backup withholding; or
3. Claim exemption from backup withholding if you are a U.S. exempt payee; and
4. Certify to your non-foreign status for purposes of withholding under chapter 3 or 4 of the Code (if applicable); and
5. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting is correct. See *What Is FATCA Reporting*, later, for further information.

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

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

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

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

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

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

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

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

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

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

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

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

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

## Backup Withholding

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

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

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

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

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

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

## What Is FATCA Reporting?

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

## Updating Your Information

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

## Penalties

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

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

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

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

## Specific Instructions

### Line 1

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

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

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

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

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

- **Partnership, C corporation, S corporation, or LLC, other than a disregarded entity.** Enter the entity’s name as shown on the entity’s tax return on line 1 and any business, trade, or DBA name on line 2.

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

- **Disregarded entity.** In general, a business entity that has a single owner, including an LLC, and is not a corporation, is disregarded as an entity separate from its owner (a disregarded entity). See Regulations section 301.7701-2(c)(2). A disregarded entity should check the appropriate box for the tax classification of its owner. Enter the owner’s name on line 1. The name of the owner entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For

example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner’s name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity’s name on line 2. If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

### Line 2

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

### Line 3a

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

IF the entity/individual on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation.
• Individual or • Sole proprietorship	Individual/sole proprietor.
• LLC classified as a partnership for U.S. federal tax purposes or • LLC that has filed Form 8832 or 2553 electing to be taxed as a corporation	Limited liability company and enter the appropriate tax classification: P = Partnership, C = C corporation, or S = S corporation.
• Partnership	Partnership.
• Trust/estate	Trust/estate.

### Line 3b

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

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

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

### Line 4 Exemptions

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

#### Exempt payee code.

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

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

1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2).

- 2—The United States or any of its agencies or instrumentalities.
- 3—A state, the District of Columbia, a U.S. commonwealth or territory, or any of their political subdivisions or instrumentalities.
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities.
- 5—A corporation.
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or territory.
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission.
- 8—A real estate investment trust.
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940.
- 10—A common trust fund operated by a bank under section 584(a).
- 11—A financial institution as defined under section 581.
- 12—A middleman known in the investment community as a nominee or custodian.
- 13—A trust exempt from tax under section 664 or described in section 4947.

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

IF the payment is for . . .	THEN the payment is exempt for . . .
• Interest and dividend payments	All exempt payees except for 7.
• Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
• Barter exchange transactions and patronage dividends	Exempt payees 1 through 4.
• Payments over \$600 required to be reported and direct sales over \$5,000 <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 Information, 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) entered on the line for a FATCA exemption code.

- A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37).
- B—The United States or any of its agencies or instrumentalities.
- C—A state, the District of Columbia, a U.S. commonwealth or territory, or any of their political subdivisions or instrumentalities.
- D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i).
- E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i).

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

- G—A real estate investment trust.
- H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940.
- I—A common trust fund as defined in section 584(a).
- J—A bank as defined in section 581.
- K—A broker.
- L—A trust exempt from tax under section 664 or described in section 4947(a)(1).
- M—A tax-exempt trust under a section 403(b) plan or section 457(g) plan.

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

**Line 5**

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

**Line 6**

Enter your city, state, and ZIP code.

**Part I. Taxpayer Identification Number (TIN)**

**Enter your TIN in the appropriate box.** If you are a resident alien and you do not have, and are not eligible to get, an SSN, your TIN is your IRS ITIN. Enter it in the entry space for the Social security number. If you do not have an ITIN, see *How to get a TIN* below.

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

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). If the LLC is classified as a corporation or partnership, enter the entity's EIN.

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

**How to get a TIN.** If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at [www.SSA.gov](http://www.SSA.gov). You may also get this form by calling 800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at [www.irs.gov/EIN](http://www.irs.gov/EIN). 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 Form SS-4 mailed to you within 15 business days.

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

**Note:** Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon. See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier, for when you may instead be subject to withholding under chapter 3 or 4 of the Code.

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



## 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 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
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 Form 1041 or under the Optional Filing Method 2, requiring Form 1099 (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 on line 1, and enter your business or DBA name, if any, on line 2. 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.)

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

\*\* For more information on optional filing methods for grantor trusts, see the Instructions for Form 1041.

**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 return 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 a questionable credit report, contact the IRS Identity Theft Hotline at 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 877-777-4778 or TTY/TDD 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 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.

Go to [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 territories for use in administering their laws. The information may also 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, payors must generally withhold a percentage of taxable interest, dividends, and certain other payments to a payee who does not give a TIN to the payor. Certain penalties may also apply for providing false or fraudulent information.