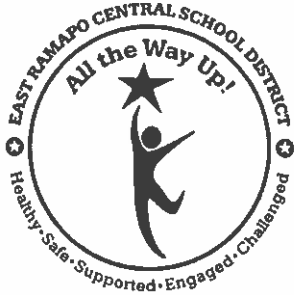


RFP-ER-1-26 Speech-Language Pathology (SLP) Services



# **EAST RAMAPO**

## CENTRAL SCHOOL DISTRICT

*"A unified community educating the whole child."*

105 South Madison Ave., Spring Valley, NY 10977 | (845) 577-6000

**REQUEST FOR**

**PROPOSAL RFP-ER-1-26**

**Speech-Language Pathology Services**

**Proposal must be submitted by:**

**Date: April 2, 2025**  
**Time: 12:00 p.m.**

**Location: East Ramapo Central School District**  
**Michelle Rivera/Purchasing Dept.**  
**105 South Madison Avenue**  
**Spring Valley, NY**

**EAST RAMAPO CENTRAL SCHOOL DISTRICT  
105 SOUTH MADISON AVENUE,  
SPRING VALLEY, NY 10977**

**Introduction**

The East Ramapo Central School District is soliciting proposals from qualified sources to serve as Speech and Language Pathologists. Proposals must be completed and returned in full with all appropriate documentation requested to be considered. Documents will not be allowed after the bid opening.

**General Instructions**

All interested and qualified PROVIDERS are invited to submit a proposal for consideration. Submission of a proposal indicates that the PROVIDER has read and understands this entire RFP and agrees that all the requirements of this RFP have been satisfied.

Proposals must be submitted in the format described in this section. Proposals are to be prepared in such a way as to provide a straightforward, concise description of the capabilities to satisfy the requirements of the RFP. Emphasis should be concentrated on conformance to the RFP instructions, responsiveness to the RFP requirements, and on completeness and clarity of content.

**Submitting a Proposal**

The proposal (original and 3 copies) must be clearly labeled and submitted to the **East Ramapo Central School District Purchasing Office, located at 105 South Madison Avenue, Spring Valley, N.Y. 10977, on or before 12:00 p.m. April 2, 2025.**

There is no express or implied obligation for the East Ramapo Central School District to reimburse applicants, (hereinafter referred to as "vendors", "entity(s)" for any expense incurred in preparing the response to this RFP, or for interview(s) in responding to this request. Proposals submitted after the stated time and date will not be considered and will be returned to the sender unopened.

**PROPOSALS MUST BE RECEIVED AT THE DESIGNATED LOCATION NO LATER THAN THE DATE AND TIME AS SPECIFIED IN THE PROPOSAL DUE DATE.**

**PROPOSALS SHOULD BE COMPLETED AND BE RETURNED IN FULL IN ORDER TO BE CONSIDERED.**

## **RFP-ER-1-26 Speech-Language Pathology (SLP) Services**

### **Proposal Format**

Response to this RFP must be in the form of a proposal package in which the content must be submitted in the following sequence and format:

- Proposal Cover Sheet: Submit a letter on letterhead stationery, signed by an authorized officer of the organization submitting the proposal, which must include the following:
- A statement that the proposal is submitted in response to the RFP for Speech and Language Pathologists.
- Contact information indicating which individuals, by name, title, address, and phone number, are authorized to speak on behalf of the organization.
- Statement certifying that the undersigned, under penalty of perjury, is an agent authorized to submit proposals on behalf of the organization.
- Executive Summary and resume: Summary of the proposed program detailing the planned outcomes and how the applicant will achieve the planned outcomes.
- Work Plan: Describe how the organization will, in consultation with the School District, collect data in order to evaluate the effectiveness of speech and language instruction and compliance with regulations.
- Performance Indicators: Describe the methods used to evaluate the SLP providers.
- Fee for Service. Applicants must include a fee for service in the proposal.

### **Description of Services**

- The applicant's proposal must address each of the following criteria. Each proposal will be evaluated on the degree to which each criterion is fully addressed.
- The provider will provide speech and language sessions, individual and/or group sessions, in accordance with the student's needs on the IEP.
- The provider will evaluate students during the initial or annual review.
- The provider will arrange for on-site visits during the school year to each assigned student for sessions and collect data relevant to IEP goals.
- Provider will maintain and submit weekly logs that capture student sessions.
- Provider will assist in facilitating the development of IEP, IEP Goals, and progress reports related to Speech and language as well as attend CSE meetings.
- Provider will work collaboratively with East Ramapo Central School District Office of Pupil Personal personnel.

EAST RAMAPO CENTRAL SCHOOL DISTRICT  
105 SOUTH MADISON AVENUE,  
SPRING VALLEY, NY 10977

**Proposer's Responsibility**

- East Ramapo is not responsible for Bids, Proposals or Quotes opened prior to the opening date if the RFB, RFP or RFQ numbers and opening date do not appear on the outside of the envelope.
- Bids, Proposals or Quotes must be returned in a **sealed envelope** clearly marked with the RFB, RFP or RFQ number, Title of RFB, RFP or RFQ, Date and Time of RFB, RFP or RFQ opening listed on the outside of the envelope.
- The Bidder assumes all risk of delay in the mail or in the handling of the mail by employees of the East Ramapo Central School District.
- The Bidder further assumes the responsibility for having all RFB, RFP or RFQ deposited with an authorized member of the purchasing department on time, whether sent by mail or courier or personal delivery.

Each proposal shall be submitted with the understanding that it will be evaluated by the District to determine how it best serves the District's interests. The Board will select based on such evaluation. The Board will negotiate in good faith with the selected Interested Party to reach a definitive Agreement. It is understood that:

- The District reserves the right, in its sole discretion, to reject any and all proposals;
- The District reserves the right to cease negotiations with any Interested Party at any time, and to negotiate simultaneously with more than one Interested Party after evaluation of the Proposals, if the District, in its discretion, determines that the public interest is best served thereby;
- East Ramapo Central School District or its designee reserve the right to monitor all contract, including purchase orders, from commencement until completion and to certify satisfactory and timely performance/completion of the contract prior to the LEA's authorization of payment of the agreed contract amount to the contractor.
- Any agreement reached with the RFP is subject to the review and approval of the Board of Education;
- The District reserves the right to waive or modify any of the specifications or other terms contained in this Request for Proposal as it determines, in its sole discretion, will best serve the District's interests.
- The award of a contract will be made as soon as practicable and in furtherance of the best interest of the District.

### **Responsiveness And Responsibility**

Award will be made to the responsible and responsive bidder/proposer whose proposal is most advantageous to ERCSD with price and other factors considered. Responsiveness is defined as conformance to the requirements of the solicitation and the furnishing of information requested. Responsibility is defined as the bidder's/proposer's potential ability to perform successfully under the term of the proposed contract. A responsible bidder/proposer has adequate financial resources or the ability to obtain said resources; can comply with required delivery taking into account other business commitments; has a satisfactory performance record; has a satisfactory record of integrity and business ethics; and has the necessary organization, experience and technical skill.

### **Insurance**

PROVIDER at its sole expense, shall procure and maintain such policies of insurance as shall be necessary to insure the Provider and the District and the Board of Education as additional insured on the commercial general liability policy against any claim for liability, personal injury, property damage, death or a professional error or omission occasioned directly or indirectly by Provider in connection with the performance of its responsibilities under this Agreement.

Commercial General Liability: \$1,000,000 each occurrence: \$2,000,000 general and products/completed operations aggregates; \$1,000,000 personal and advertising injury liability.

Errors and Omissions Insurance: \$2,000,000 per occurrence / \$2,000,000 aggregate for the professional acts of the consultant performed under the contract for the District. If written on a "claims-made" basis, the retroactive date must pre-date the inception of the contract or agreement. Coverage shall remain in effect for two years following the completion of work.

Workers' compensation and NY State Disability Insurance: Statutory limits and coverages.

The insurance is to be underwritten by licensed New York State insurers with a minimum Bests rating of A minus. Upon the execution of this Agreement, the Provider will provide the District with a copy of said policies and a Certificate of Insurance, naming the District and the Board of Education as additional insured and requiring at least 30 days' prior written notice of cancellation or non-renewal of such policy.

### **Award of Contract**

The contract will be awarded to the entity(s) whose proposal is the most advantageous to the East Ramapo Central School District as determined by the evaluation process.

## **RFP-ER-1-26 Speech-Language Pathology (SLP) Services**

### **Performance Period**

The anticipated contract is from Date of award 2025, to June 30, 2025.

### **Duration of Services**

The Proposal should be structured for a term of engagement that will commence from the date of award and terminate on June 30, 2025.

If desired, the District shall renew services with the awarded Speech-Language Pathology Services annually for three (3) additional years after the RFP is approved by the Board of Education for a total time not to exceed four (4) years. These additional extensions shall be in one (1) year increments.

Additional School Years: 2025-2026, 2026-2027 and 2027-2028.

The District reserves the right to reject any and all proposals, to waive informalities and minor irregularities in proposals received, and to request additional information from entity(s). The District reserves the right to accept a proposal other than the lowest fee proposal.

### **Contract**

By submitting a proposal, each Proposer agrees that its proposal and the terms of this RFP shall become part of the contract between it and the District. Each Proposer further agrees that if it shall be the successful proposal, it shall enter into a formal contract with the District.

### **Questions**

Please direct any questions regarding this RFP via email to Michelle Rivera, Purchasing Agent, East Ramapo Central School District, Office of Purchasing, 105 South Madison Avenue, Spring Valley, N.Y. 10977 at: [mrivera@ercsd.org](mailto:mrivera@ercsd.org) by **March 28, 2025, at 3 p.m.**

### **Vendor Invoicing**

Awarded vendors must submit appropriate invoicing information as required by the District. The District must receive invoice information together with attendance documentation submission within thirty (30) calendar days of service date.

**Iran Divestment Act**

By submitting a proposal, the Bidder certifies that it is not on the "Entities Determined to be Non-Responsive Bidders/Offerors list pursuant to The New York State Iran Divestment Act of 2012" ("Prohibited Entities List") which is posted on the NEW YORK STATE OFFICE OF GENERAL SERVICES website at:

<https://ogs.ny.gov/iran-divestment-act-2012>

The Bidder further certifies that it will not utilize on such contract any subcontractor that is identified on the Prohibited Entities List. The Bidder agrees that should it seek to renew or extend its contract, it must provide the same certification at the time the contract is renewed or extended. The Bidder also agrees that any proposed Assignee of the Contract will be required to certify that it is not on the Prohibited Entities List before the DISTRICT may approve a request for Assignment of Contract.

During the term of the Contract, should the DISTRICT receive information that a person (as defined in State Finance Law §165-a) is in violation of the above-referenced certifications, the DISTRICT will review such information and offer the person an opportunity to respond. If the person fails to demonstrate that it has ceased its engagement in the investment activity which is in violation of the Act within 90 days after the determination of such violation, then the DISTRICT shall take such action as may be appropriate and provided for by law, rule, or contract, including, but not limited to, seeking compliance, recovering damages, or declaring the Bidder in default.

**Fee for Professional Services**

The work contemplated herein must meet the approval of the Superintendent of Schools or his designee and shall be subject to the general right of the Superintendent of Schools of inspection and supervision to secure the satisfactory completion thereof.

PROVIDER shall submit written invoices for services in the format as recommended and approved by the DISTRICT's Accounting Office and Claims Auditor.

**Minimum Provider Requirements**

PROVIDERS must:

- Have no record of unsatisfactory performance.
- Have the ability to maintain adequate files and records and maintain reporting requirements.
- Have the administrative and fiscal capability to provide and manage the proposed services and to successfully complete an adequate audit trail.

## RFP-ER-1-26 Speech-Language Pathology (SLP) Services

### Eligible Bidders

Eligible bidders will have proven expertise as listed below:

- Hold the required licenses and certifications for SLP.
- Have experience working with children with IEPs.
- Have the State required educational background (e.g., Master's degree in Speech-Language Pathology).

### Bidders Deadline

The deadline for submission of proposals is no later than **12:00 P.M. on April 2, 2025**.  
Packages must include the Proposal title and number on outside of the package.  
Packages may be returned if unable to identify the corresponding bid number.

Proposals shall be sent to:  
East Ramapo Central School District  
Purchasing Department, Michelle Rivera  
105 South Madison Avenue  
Spring Valley, NY 10977

### Termination of Contract

Any contract agreed to under this Request for Proposal is subject to termination by either party with thirty (30) days' written notice. In the event of termination of the contract, the East Ramapo Central School District's responsibility shall be to pay for unpaid services performed and authorized costs incurred by the vendor.

EAST RAMAPO IS NOT RESPONSIBLE FOR RFPs OPENED PRIOR TO THE RFP OPENING IF RFP NUMBER AND OPENING DATE DO NOT APPEAR ON THE OUTSIDE OF THE ENVELOPE. RFP MUST BE RETURNED IN A SEALED ENVELOPE CLEARLY MARKED WITH RFP NUMBER, TITLE, DATE AND TIME OF RFP OPENING.

THE VENDOR ASSUMES ALL RISK OF DELAY IN THE MAIL OR IN THE HANDLING OF THE MAIL BY EMPLOYEES OF EAST RAMAPO CSD. THE VENDOR FURTHER ASSUMES THE RESPONSIBILITY FOR HAVING HIS/HER RFP DEPOSITED WITH AN AUTHORIZED MEMBER OF THE PURCHASING OFFICE ON TIME, WHETHER SENT BY MAIL COURIER OR PERSONAL DELIVERY.



## RFP-ER-1-26 Speech-Language Pathology (SLP) Services

### SAMPLE INSURANCE REQUIREMENTS

1. The policy naming the District as an additional insured shall:
  - a. Be an insurance policy from an A.M. Best rated "secured" or better insurer, authorized to conduct business in New York State. A New York licensed insurer is preferred. The decision to accept specific insurers lies exclusively with the District.
  - b. State that the organization's coverage shall be primary and noncontributory coverage for the District, its Board, employees and volunteers.
  - c. Additional insured status shall be provided by standard or other endorsements that extend coverage to the District for both on-going and completed operations. The decision to accept an endorsement rests solely with the District. A completed copy of the endorsements must be attached to the certificate of insurance.
  - d. The certificate of insurance must describe the specific services provided by the contractor (e.g., physical therapy, psychological services) that are covered by the commercial general liability policy and the umbrella policy.
  - e. At the District's request, the contractor shall provide a copy of the declaration page of the liability and umbrella policies with a list of endorsements and forms. If so requested, the contractor will provide a copy of the policy endorsements and forms.
  
2. Required Insurance:
  - a. Commercial General Liability Insurance, \$1,000,000/ \$2,000,000 general and products/completed operations aggregates. The general aggregate shall apply on a per-project basis.
  - b. Automobile Liability, \$1,000,000 combined single limit for owned, hired and borrowed and non-owned motor vehicles.
  - c. Workers' Compensation, Employers Liability and NYS Disability Insurance  
Statutory Workers' Compensation, Disability Employers' Liability Insurance and NYS Insurance for all employees Proof of coverage must be on the by approved specific form, as required the New York State Workers' Compensation Board. ACORD certificates are not acceptable.
    1. A self-employed person and certain partners and corporate officers are excluded from the definition of "employee" pursuant to Workers' Compensation Law Section 2 (4). As such, individuals in such capacity are excluded from Workers' Compensation Law coverage requirements. A person seeking an exemption must file a CE-200 form with the state. The form may be completed and submitted online: [https://www.wcb.ny.gov/content/ebiz/wc\\_db\\_exemptions/requestExemptionOverview.jsp](https://www.wcb.ny.gov/content/ebiz/wc_db_exemptions/requestExemptionOverview.jsp)
  - d. Professional Errors and Omissions Insurance, \$2,000,000 per occurrence/\$2,000,000 aggregate for the professional acts of the consultant performed under the contract for the district. If written on a "claims-made" basis, the retroactive date must pre-date the inception of the contract or agreement. Coverage shall remain in effect for two years following the completion of work.
  - e. Excess Insurance, \$1,000,000 each and Aggregate. Excess coverage shall be on a follow-form basis. (Higher limits may be required depending on the type and size of the agreement and service).
  - f. Performance Bond (Optional), If required these bonds shall be provided by a New York Admitted Surety Company, in good standing. The district shall be named as the Obligee, and an original Power of Attorney, Corporate and Surety Acknowledgements must accompany the bond.
  
3. Contractor acknowledges that failure to obtain such insurance on behalf of the district constitutes a material breach of contract and subjects it to liability for damages, indemnification and all other legal remedies available to the District. The contractor is to provide the District with a certificate of insurance, evidencing the above requirements have been met, prior to the commencement of work or use of facilities.
  
4. The contractor further acknowledges that the procurement of such insurance as required herein is intended to benefit not only the District but also District's insurer.

**EAST RAMAPO CENTRAL SCHOOL DISTRICT  
105 SOUTH MADISON AVENUE  
SPRING VALLEY, NY 10977**

**NON-DISCRIMINATION STATEMENT**

To the extent required by Article 15 of the Executive Law (also known as the Human Rights Law) and all other State and Federal statutory and constitutional non-discrimination provisions, the Contractor will not discriminate against any employee or applicant for employment because of race, creed, color, sex, national origin, sexual orientation, age, disability, genetic predisposition or carrier status, military status, domestic violence victim status, or marital status. Furthermore, in accordance with Section 220-e of the Labor Law, if this is a contract for the construction, alteration or repair of any public building or public work or for the manufacture, sale or distribution of materials, equipment or supplies, and to the extent that this contract shall be performed within the State of New York, Contractor agrees that neither it nor its subcontractors shall, by reason of race, creed, color, disability, sex, or national origin: (a) discriminate in hiring against any New York State citizen who is qualified and available to perform the work; or (b) discriminate against or intimidate any employee hired for the performance of work under this contract. If this is a building service contract as defined in Section 230 of the Labor Law, then, in accordance with Section 239 thereof, Contractor agrees that neither it nor its subcontractor shall by reason of race, creed, color, national origin, age, sex or disability: (a) discriminate in hiring against any New York State citizen who is qualified and available to perform the work; or (b) discriminate against or intimidate any employee hired for the performance of work under this contract. Contract is subject to fines of \$50.00 per person per day for any violation of Section 220-e or Section 239 as well as possible termination of this contract and forfeiture of all moneys due for a second or any subsequent violation.

**ASSIGNABILITY OF CONTRACT**

The vendor is prohibited from assigning, transferring, conveying, sub-contracting or disposing of this contract, or of any part thereof, or any payment to become due there under, or of his right, title or interest therein or his power to execute such contract to any other person or corporation without the previous consent in writing of the Purchasing Agent or authorized Purchasing Personnel awarding the contract. If the contractor fails to comply with this clause, the owner may immediately declare breach of contract.

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

\_\_\_\_\_  
Print Name and Title of Signatory

DATE: \_\_\_\_\_

# RFP-ER-1-26 Speech-Language Pathology (SLP) Services

## NON-COLLUSIVE BIDDING CERTIFICATION

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

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

Telephone Number: \_\_\_\_\_ Date of Bid: \_\_\_\_\_

### 1. General Bid Certification

The bidder certifies that he will furnish, at the prices heren quoted, the materials, equipment, and/or services as proposed on this bid.

### II. Non-Collusive Bidding Certification

By submission of this bid proposal, the bidder certifies that he is complying with Section 103-d of the General Municipal Law as follows:

Statement of non-collusion in bids and proposals to a political subdivision of the state. Every bid or proposal hereafter made to a political subdivision of the state or any public department, agency, or official thereof where competitive bidding is required by statute, rule, regulation, or local law for work or services performed or to be performed or goods sold or to be sold, shall contain the following statement subscribed by the bidder and affirmed by such bidder as true under the penalties of perjury: Non-collusive bidding certification.

(a) By subdivision of this bid, each bidder and each person signing on behalf of any bidder certifies, and in the case of a joint bid each party thereto certifies as to its own organization, under penalty of perjury, that to the best knowledge and belief:

(1) The prices in this bid have been arrived at independently without collusion, consultation, communication or agreement, for the purpose of restricting competition, as to any matter relating to such prices with any other bidder or with any competitor;

(2) Unless otherwise required by law, the prices which have been quoted in this bid have not been knowingly disclosed by the bidder and will not knowingly be disclosed by the bidder prior to opening, directly or indirectly, to any other bidder or to any competitor; and

(3) No attempt has been made or will be made by the bidder to induce any other person, partnership or corporation to submit or not to submit a bid for the purpose of restricting competition."

(b) A bid shall not be considered for award, nor shall any award be made where (a) (1) (2) and (3) above have not been complied with; provided, however, that if in any case the bidder cannot make the foregoing certification, the bidder shall so state and shall furnish with the bid a signed statement which sets forth in detail the reasons therefor. Where (a) (1) (2) and (3) above have not been complied with, the bid shall not be considered for award nor shall any award be made unless the head of the purchasing unit of the political subdivision, public department, agency or official thereof to which the bid is made, or his designee, determines that such disclosure was not made for the purpose of restricting competition.

The fact that a bidder (a) has published price lists, rates, or tariffs covering items being procured, (b) has informed prospective customers of proposed or pending publication of new or revised price lists for such items, or (c) has sold the same items to other customers at the same prices being bid, does not constitute, without more, a disclosure within the meaning of subparagraph one (a).

Any bid hereafter made to any political subdivision of the state or any public department, agency or official thereof by a corporate bidder for work or services performed or to be performed or goods sold or to be sold, where competitive bidding is required by statute, rule, regulation, or local law, and where such bid contains the certification referred to in subdivision one of the section, shall be deemed to have been authorized by the board of directors of the bidder, and such authorization shall be deemed to include the signing and submission of the bid and the inclusion therein of the certificate as to non-collusion as the act and deed of the corporation.

Signature (Authorized) \_\_\_\_\_

Title \_\_\_\_\_

**RFP-ER-1-26 Speech-Language Pathology (SLP) Services**

**HOLD HARMLESS AGREEMENT**

IT IS HEREBY AGREED AND UNDERSTOOD THAT THE PROPOSER AGREES TO HOLD HARMLESS AND INDEMNIFY THE EAST RAMAPO CENTRAL SCHOOL DISTRICT, THEIR BOARD OF EDUCATION, ANY OFFICER, AGENT, SERVANT, OR EMPLOYEE OF THE SCHOOL DISTRICT FROM ANY LAWSUIT, ACTION, PROCEEDING, LIABILITY, JUDGMENT, CLAIM, OR DEMAND WHICH MAY ARISE OUT OF: ANY INJURY TO PERSON OR PROPERTY SUSTAINED BY THE PROPOSER, ITS AGENTS, SERVANTS, OR EMPLOYEES, OR ANY PERSON, FIRM, OR CORPORATION EMPLOYED DIRECTLY OR INDIRECTLY BY THEM UPON OR IN CONNECTION WITH THEIR PERFORMANCE UNDER THE CONTRACT.

HOWEVER CAUSED, ANY INJURY TO PERSON OR PROPERTY SUSTAINED BY ANY PERSON, FIRM, OR CORPORATION, CAUSED BY ANY ACT, DEFAULT, ERROR, OR OMISSION OF THE CONTRACTOR, ITS AGENTS, OR EMPLOYEES OR ANY PERSON, FIRM, OR CORPORATION, DIRECTLY OR INDIRECTLY EMPLOYED BY THEM UPON OR IN CONNECTION WITH PERFORMANCE UNDER THE CONTRACT.

THE ASSUMPTION OR INDEMNITY, LIABILITY, AND LOSS HEREUNDER SHALL SURVIVE CONTRACTOR'S COMPLETION OF SERVICE OR OTHER PERFORMANCE HEREUNDER AND ANY TERMINATION OF THIS CONTRACT.

THE CONTRACTOR AT ITS OWN EXPENSE AND RISK SHALL DEFEND ANY SUCH LEGAL PROCEEDINGS THAT MAY BE BROUGHT AGAINST THE SCHOOL DISTRICT, THE BOARD OF EDUCATION, OR ANY OFFICER, AGENT, SERVANT, OR EMPLOYEE OF THE SCHOOL DISTRICT ON ANY CLAIM OR DEMAND, AND SHALL SATISFY ANY JUDGMENT THAT MAY BE RENDERED AGAINST THE SCHOOL DISTRICT, THE BOARD OF EDUCATION, OR ANY OFFICER, AGENT, SERVANT, OR EMPLOYEE OF THE SCHOOL DISTRICT.

THIS INDEMNIFICATION, DEFENSE, AND HOLD HARMLESS AGREEMENT SHALL APPLY TO ANY LAWSUIT, ACTION, PROCEEDING, LIABILITY, JUDGMENT, CLAIM, OR DEMAND, OR WHATEVER NAME OR NATURE, NOTWITHSTANDING THAT CONTRACTOR MAY DEEM THE SAME TO BE FRIVOLOUS OR WITHOUT MERIT. IT IS INTENDED THAT THIS AGREEMENT BE INTERPRETED IN THE BROADEST MANNER POSSIBLE SO AS TO INSULATE ALL OF THE ENTITIES, PARTIES, AND INDIVIDUALS NAMED

ABOVE FROM ANY LIABILITY, COST, OR JUDGMENT, MONETARY OR OTHERWISE, AS THE SAME MAY RELATE TO THE PERSONNEL AND SERVICES PROVIDED BY THE CONTRACTOR.

Subscribed and sworn to before me

Subscribed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_, 2024

Person, Firm, or Corporation \_\_\_\_\_

\_\_\_\_\_  
Notary Public

\_\_\_\_\_  
Authorized Signature

**THIS FORM MUST BE SIGNED AND NOTARIZED\*\*SUBMIT WITH PROPOSAL**

**EXCLUDED/DEBARRED PARTY CLAUSE**

Vendor/Provider/Consultant represents and warrants that it, nor its employees or contractors are not excluded from participation, and is not otherwise ineligible to participate, in a "federal health care program" as defined in 42 U.S.C. § 1320a-7b(f) or in any other government payment program. In the event Consultant, or one of its employees or contractors is excluded from participation, or becomes otherwise ineligible to participate in any such program during the Term of this Agreement, Consultant will notify the District in writing within 3 days after such event. Upon the occurrence of such event, whether or not such notice is given to the Consultant, the District reserves the right to immediately cease contracting with the Consultant.

Consultant further represents and warrants it will, at a minimum, check monthly all of its employees and subcontractors against:

The General Services Administration's Federal Excluded Party List System (or any successor system)

The United States Department of Health and Human Services Office of the Inspector General List of Excluded individuals and entities or successor list.

The New York State Department of Health's Office of the Medicaid Inspector General's list of restricted terminated or excluded individuals or entities.

In the event an excluded party is discovered Consultant will notify the District in writing within 3 days of such event.

Upon the occurrence of such event, whether or not such notice is given to the Consultant, the District reserves the right to immediately cease contracting with Consultant.

# Insurance Certification

**Bid or Project No. RFB-ER-1-26**

**Name of project. Speech and Language Pathology Services**

Your insurance representative must complete the form below to be considered for the award of this bid or project, and it is important that you complete the Bidder's

Acknowledgement section of this form. Please note that a certificate of insurance must accompany your bid submission in order for your bid to be considered.

**Insurance Representative's Acknowledgement:**

We have reviewed the insurance requirements set forth in the bid and can provide such insurance to our insured in accordance with such requirements in the event the contract is awarded to our insured, and provided our insured pays the appropriate premium.

Insurance Representative:

\_\_\_\_\_

Address:

\_\_\_\_\_

\_\_\_\_\_

Are you an agent for the companies providing the coverage?

Yes \_\_\_\_\_ No \_\_\_\_\_

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

\_\_\_\_\_  
Insurance Representative's Signature

**Bidder's Acknowledgement:**

I acknowledge that I have received the insurance requirements of this bid and have considered the costs, if any, for procuring the required insurance and will be able to supply the insurance required in accordance with the bid, if it is awarded. I understand that a certificate of insurance must be submitted with my bid, and if it is not, East Ramapo CSD may reject my bid and award to the next lowest bidder.

Firm Name:

\_\_\_\_\_

Address:

\_\_\_\_\_

\_\_\_\_\_

**Bidder's Signature**

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

\_\_\_\_\_

SAMPLE INSURANCE REQUIREMENTS

1. The policy naming the District as an additional insured shall:
  - f. Be an insurance policy from an A.M. Best rated "secured" or better insurer, authorized to conduct business in New York State. A New York licensed insurer is preferred. The decision to accept specific insurers lies exclusively with the District.
  - g. State that the organization's coverage shall be primary and noncontributory coverage for the District, its Board, employees and volunteers.
  - h. Additional insured status shall be provided by standard or other endorsements that extend coverage to the District for both on-going and completed operations. The decision to accept an endorsement rests solely with the District. A completed copy of the endorsements must be attached to the certificate of insurance.
  - i. The certificate of insurance must describe the specific services provided by the contractor (e.g., physical therapy, psychological services) that are covered by the commercial general liability policy and the umbrella policy.
  - j. At the District's request, the contractor shall provide a copy of the declaration page of the liability and umbrella policies with a list of endorsements and forms. If so requested, the contractor will provide a copy of the policy endorsements and forms.
2. Required Insurance:
  - g. Commercial General Liability Insurance, \$1,000,000/ \$2,000,000 general and products/completed operations aggregates. The general aggregate shall apply on a per-project basis.
  - h. Automobile Liability, \$1,000,000 combined single limit for owned, hired and borrowed and non-owned motor vehicles.
  - i. Workers' Compensation, Employers Liability and NYS Disability Insurance  
Statutory Workers' Compensation, Disability Employers' Liability Insurance and NYS Insurance for all employees Proof of coverage must be on the by approved specific form, as required the New York State Workers' Compensation Board. ACORD certificates are not acceptable.
    1. A self-employed person and certain partners and corporate officers are excluded from the definition of "employee" pursuant to Workers' Compensation Law Section 2 (4). As such, individuals in such capacity are excluded from Workers' Compensation Law coverage requirements. A person seeking an exemption must file a CE-200 form with the state. The form may be completed and submitted online:  
[https://www.wcb.ny.gov/content/ebiz/wc\\_db\\_exemptions/requestExemptionOverview.jsp](https://www.wcb.ny.gov/content/ebiz/wc_db_exemptions/requestExemptionOverview.jsp)
  - j. Professional Errors and Omissions Insurance, \$2,000,000 per occurrence/\$2,000,000 aggregate for the professional acts of the consultant performed under the contract for the district. If written on a "claims-made" basis, the retroactive date must pre-date the inception of the contract or agreement. Coverage shall remain in effect for two years following the completion of work.
  - k. Excess Insurance, \$1,000,000 each and Aggregate. Excess coverage shall be on a follow-form basis. (Higher limits may be required depending on the type and size of the agreement and service).
  - l. Performance Bond (Optional), If required these bonds shall be provided by a New York Admitted Surety Company, in good standing. The district shall be named as the Obligee, and an original Power of Attorney, Corporate and Surety Acknowledgements must accompany the bond.
3. Contractor acknowledges that failure to obtain such insurance on behalf of the district constitutes a material breach of contract and subjects it to liability for damages, indemnification and all other legal remedies available to the District. The contractor is to provide the District with a certificate of insurance, evidencing the above requirements have been met, prior to the commencement of work or use of facilities.
4. The contractor further acknowledges that the procurement of such insurance as required herein is intended to benefit not only the District but also District's insurer.

**RFP-ER-1-26 Speech-Language Pathology (SLP) Services**

**EAST RAMAPO CSD  
105 S. MADISON AVE.  
SPRING VALLEY, NY 10977**

**RFP-ER-1-26**

**Speech-Language Pathology (SLP) Services**

The above proposal is hereby respectfully submitted by:

Vendor: \_\_\_\_\_

Contact Name: \_\_\_\_\_  
Please Print Signature

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

Telephone: \_\_\_\_\_ Fax: \_\_\_\_\_

Email: \_\_\_\_\_

**PROPOSALS MUST BE RECEIVED AT THE DESIGNATED LOCATION NO LATER THAN THE DATE AND TIME AS SPECIFIED IN THE PROPOSAL DUE DATE.**

**PROPOSALS SHOULD BE COMPLETED AND BE RETURNED IN FULL IN ORDER TO BE CONSIDERED.**



# 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.

Print or type. See Specific Instructions on page 3.	<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 one 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) _____ <small>Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.</small>  <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) _____  (Applies to accounts maintained outside the United States.)
	<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.

Social security number				
<table border="1" style="width: 100%; height: 30px; border-collapse: collapse;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>				
or				
Employer identification number				
<table border="1" style="width: 100%; height: 30px; border-collapse: collapse;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>				

**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)) <sup>**</sup>	The grantor <sup>4</sup>

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)) <sup>**</sup>	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.)

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

<sup>\*\*</sup> 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.