



GOODS AND SERVICES

Bid Specifications & General Requirements

School Bus Maintenance & Repair Services

BID #2027-02

Wednesday, November 4, 2026
9:00 a.m.



Richard D. Liguori

Business Administrator / Board Secretary

25 Olcott Avenue, Bernardsville, NJ 07924

PUBLIC NOTICE.....	3
BID SPECIFICATIONS.....	4
1. PURPOSE.....	4
2. CONTRACT TERM.....	4
3. DISTRICT SCHOOL BUSES.....	4
4. GENERAL SCOPE OF SERVICES.....	5
5. NEW JERSEY SCHOOL BUS SAFETY AND INSPECTION REQUIREMENTS.....	5
6. INSPECTION-RELATED AND OUT-OF-SERVICE REPAIRS.....	6
7. AUTHORIZATION OF REPAIRS.....	6
8. PARTS AND MATERIALS.....	6
9. LABOR.....	7
10. SERVICE AND REPAIR DOCUMENTATION.....	7
11. WARRANTY.....	8
12. ESTIMATED QUANTITIES.....	9
13. INSURANCE REQUIREMENTS.....	9
14. CONTRACTOR QUALIFICATIONS AND FACILITY REQUIREMENTS.....	10
15. SERVICE SCHEDULING AND TURNAROUND TIME.....	10
16. VEHICLE OPERATION AND CUSTODY.....	11
17. INVOICING AND PAYMENT REQUIREMENTS.....	11
18. SUBCONTRACTING.....	12
19. RECORDS RETENTION, AUDIT ACCESS AND DISTRICT INSPECTION RIGHTS.....	13
20. COMPLIANCE WITH APPLICABLE LAWS AND REGULATIONS.....	13
21. SHOP SAFETY, HAZARDOUS MATERIAL AND WASTE DISPOSAL.....	14
22. DAMAGE TO DISTRICT PROPERTY AND RESPONSIBILITY FOR VEHICLES.....	15
23. REJECTION AND CORRECTION OF DEFICIENT WORK.....	15
24. ADMINISTRATION OF WARRANTY CLAIMS AND REWORK.....	16
REQUIRED FORMS AND DOCUMENTS.....	17
PRICING PROPOSAL FORM.....	18
ACKNOWLEDGEMENT OF ADDENDA.....	21
OWNERSHIP DISCLOSURE STATEMENT.....	22
NON-COLLUSION AFFIDAVIT.....	24
NEW JERSEY BUSINESS REGISTRATION CERTIFICATE (BRC).....	25
DISCLOSURE OF INVESTMENT ACTIVITIES IN IRAN.....	26
DISCLOSURE OF PROHIBITED ACTIVITIES IN RUSSIA OR BELARUS.....	27
AFFIRMATIVE ACTION COMPLIANCE.....	28
FORM W-9.....	29
APPENDIX A.....	35

PUBLIC NOTICE

REQUEST FOR BIDS

The Somerset Hills Board of Education hereby advertises for competitive bids in accordance with N.J.S.A. 18A:18A-21(a) and (b) for:

BID #2027-02

SCHOOL BUS MAINTENANCE & REPAIR SERVICES

Sealed bids will be received by the Somerset Hills Board of Education at the Office of the School Business Administrator/Board Secretary, 25 Olcott Avenue, Bernardsville, NJ 07924, until:

Wednesday, November 4, 2026

9:00 a.m. prevailing time

at which time all bids will be publicly opened and read.

Bid specifications and all required bid forms may be obtained on the district website at www.shsd.org/departments/business-office or by contacting:

Somerset Hills School District
25 Olcott Avenue
Bernardsville, NJ 07924
rliguori@shsd.org

Bids shall be submitted in a sealed envelope with the bidder's name and address and clearly marked:

BID #2027-02 - SCHOOL BUS MAINTENANCE & REPAIR SERVICES

No bids shall be received after the time designated in this notice.

Bidders are required to comply with the requirements of **N.J.S.A. 10:5-31 et seq. and N.J.A.C. 17:27 et seq.**

Bidders shall submit all documents and forms required by the bid specifications. Failure to comply with the instructions to Bidders or to submit required documents may result in the bid being rejected as non-responsive.

The Somerset Hills Board of Education reserves the right to reject any or all bids in accordance with N.J.S.A. 18A:18A-22 and to waive minor informalities or non-material exceptions as permitted by law.

Richard D. Liguori

School Business Administrator/Board Secretary
Somerset Hills Board of Education

BID SPECIFICATIONS

BID #2027-02

SCHOOL BUS MAINTENANCE & REPAIR SERVICES

1. PURPOSE

The Somerset Hills School District ("District") is seeking bids from qualified vendors to provide school bus maintenance and repair services for District-owned school buses.

The intent of this bid is to establish a contract for preventive maintenance, diagnostic services, mechanical repairs, inspection-related repairs, and other related services necessary to maintain the District's school buses in safe and reliable operating condition and in compliance with applicable Federal and State requirements.

Services shall be performed only as authorized by the District and in accordance with these specifications.

2. CONTRACT TERM

The initial term of the contract shall commence upon award by the Somerset Hills Board of Education and issuance of an approved purchase order through June 30, 2027.

The Board shall have the option to extend the contract for up to two (2) additional one-year periods, subject to mutual agreement, Board approval, and the requirements of N.J.S.A. 18A:18A-42.

Any price adjustment associated with an extension shall be based upon the contract rates then in effect and shall not exceed the bidder's proposed percentage adjustment for the applicable extension period or the applicable statutory index rate under N.J.S.A. 18A:18A-42, whichever is lower. No price increase or contract extension shall be automatic.

Any extension shall be subject to the Board's determination that the services have been performed in an effective and efficient manner, the continued availability and appropriation of sufficient funds, and all other applicable statutory requirements. The remaining contract terms and conditions shall remain substantially the same.

3. DISTRICT SCHOOL BUSES

The District owns and operates school buses used for the transportation of students.

A current listing of buses covered by this contract shall be included as Appendix A - District School Bus List and shall identify, as applicable:

- District vehicle/unit number
- Year
- Make and model
- VIN

- Passenger capacity

The fleet listing is provided for informational and bidding purposes. The District reserves the right to add, remove, replace, or dispose of buses during the contract period.

4. GENERAL SCOPE OF SERVICES

The successful bidder shall provide all labor, supervision, tools, equipment, diagnostic services, parts and materials necessary to perform authorized maintenance and repairs to District-owned school buses.

Services may include, but are not limited to:

- Preventive and manufacturer-recommended maintenance;
- Oil, filter, lubrication and fluid services;
- Brake inspection, maintenance, and repair;
- Tire inspection, mounting, balancing and repair;
- Engine, transmission and drivetrain diagnosis and repair;
- Steering and suspension repairs;
- Cooling, exhaust and emissions system repairs;
- Electrical, charging and starting system repairs;
- Heating and air-conditioning repairs;
- School-bus-specific safety equipment and systems;
- Diagnostic services;
- Inspection-related repairs; and
- Other maintenance and repairs authorized by the District.

5. NEW JERSEY SCHOOL BUS SAFETY AND INSPECTION REQUIREMENTS

All services performed under this contract shall comply with applicable Federal and State laws, regulations and standards governing school buses, including applicable requirements of the New Jersey Department of Education ("NJDOE") and New Jersey Motor Vehicle Commission ("NJMVC").

District school buses are subject to New Jersey school bus inspection requirements. The successful bidder shall perform maintenance and repairs in a manner consistent with maintaining the vehicles in safe operating condition and correcting deficiencies identified through applicable inspection requirements.

The contractor shall promptly notify the District upon discovering a condition that may render a school bus unsafe for operation or that requires correction to comply with applicable school bus inspection or safety requirements.

The contractor shall not represent a school bus as ready for service when the contractor is aware of an unresolved condition that would render the vehicle unsafe for operation.

6. INSPECTION-RELATED AND OUT-OF-SERVICE REPAIRS

The successful bidder shall be capable of performing maintenance and repairs necessary to correct deficiencies identified during NJMVC school bus inspections.

When requested by the District, the contractor shall review inspection findings and provide an estimate for corrective repairs. No work beyond that authorized by the District shall be performed without prior approval.

For any school bus designated **out of service**, the contractor shall:

- Perform only District-authorized corrective repairs;
- Correct applicable out-of-service deficiencies in accordance with State and Federal requirements;
- Complete any repair certification or other documentation required of the repairer; and
- Provide the District with copies of all repair and certification documentation.

A school bus designated out of service shall not be represented as available for passenger transportation until required repairs have been completed and any required NJMVC reinspection and approval has occurred.

7. AUTHORIZATION OF REPAIRS

No maintenance or repair work shall be performed without authorization from an authorized district representative.

If diagnostic work identifies repairs or services beyond the work initially authorized, the successful bidder shall notify the District and obtain approval before proceeding with the additional work.

For repairs expected to exceed \$500.00, the successful bidder shall provide a written estimate identifying the anticipated labor hours, labor cost, parts and materials, and any other applicable charges before proceeding.

No additional work shall be performed without District authorization. The District shall not be responsible for charges associated with unauthorized work.

8. PARTS AND MATERIALS

All replacement parts and materials furnished under this contract shall be new and of a quality appropriate for the make, model, application and intended use of the school bus, unless otherwise specifically authorized by the District.

Parts and materials shall be billed at the successful bidder's actual net cost, after all applicable discounts, rebates and credits, plus the percentage markup stated in the successful bidder's Pricing Proposal Form.

Upon request, the successful bidder shall provide invoices, receipts or other documentation sufficient to verify the actual net cost of parts and materials charged to the District.

The successful bidder shall obtain District authorization before installing any part or material associated with work requiring prior approval under Section 7.

No separate handling, administrative, shop supply, environmental, disposal, freight or similar surcharge shall be assessed unless specifically authorized by the District in advance and permitted under the contract.

Any manufacturer's warranty applicable to parts or materials furnished under the contract shall be passed through to the District.

9. LABOR

Labor shall be billed only for actual District-authorized work performed.

All mechanical repair and diagnostic labor shall be billed at the single hourly labor rate stated in the successful bidder's Pricing Proposal Form. The hourly rate shall include all ordinary overhead, supervision, tools, equipment, and incidental costs necessary to perform the work unless otherwise specifically provided for in the Bid Specifications.

The successful bidder shall maintain sufficient records to document the labor performed on each District school bus, including the date of service, description of work performed, and actual labor hours charged.

Diagnostic labor shall not be separately charged when such diagnostic work is included in the labor hours billed for the same repair.

Labor hours billed shall be reasonable, necessary, and directly attributable to the authorized work performed on the applicable District vehicle. The District reserves the right to request supporting documentation for labor charges.

Labor charges shall not exceed the hourly rate awarded under the contract.

10. SERVICE AND REPAIR DOCUMENTATION

The successful bidder shall provide a written service record with each completed maintenance or repair service. Documentation shall contain sufficient detail to enable the District to maintain the inspection and maintenance history for each school bus and to verify charges invoiced under the contract.

At a minimum, each service record and/or corresponding invoice shall identify:

- District bus/unit number;
- VIN and/or registration number;
- Date the vehicle was received for service;

- Date maintenance or repair work was performed;
- Mileage at the time of service;
- Description of the reported concern, when applicable;
- Diagnostic findings, when applicable;
- Detailed description of work performed;
- Inspection deficiencies corrected, when applicable;
- Labor hours and applicable contract labor rate;
- Parts and materials installed, including part number and manufacturer when reasonably available, quantity, and applicable charges;
- Recommended work identified but not performed;
- Date completed and/or available for return; and
- District purchase order number.

The successful bidder shall provide, as applicable, copies of inspection reports, diagnostic reports, repair orders, out-of-service repair certifications, warranty documentation, and other documentation generated in connection with the service or repair.

All required service and repair documentation shall be provided to the District promptly upon completion of the applicable service or repair and, in all cases, no later than submission of the corresponding invoices.

Documentation provided under this section shall become part of the District's maintenance and repair records for the applicable vehicle. The District shall retain its official school bus inspection and maintenance records in accordance with applicable requirements.

11. WARRANTY

The successful bidder shall warrant all labor and parts furnished under the contract.

The successful bidder shall identify its standard warranty for labor and parts on the Pricing Proposal Form. Any manufacturer's warranty applicable to parts or materials furnished under the contract shall be passed through to the District.

Work required to correct defective workmanship during the applicable warranty period shall be performed at no additional cost to the District.

Parts determined to be defective during the applicable warranty period shall be repaired or replaced at no additional cost to the District, subject to the terms of the applicable manufacturer's warranty. When a part is defective due to a manufacturing defect and not as a result of improper installation, the successful bidder may charge the District for reasonable labor necessary to remove and replace the defective part, provided such labor is not covered by the applicable warranty and is authorized by the district in advance.

The successful bidder shall maintain records sufficient to identify warranty coverage applicable to repairs and replacement parts and shall notify the District when requested work may be covered under an existing warranty.

12. ESTIMATED QUANTITIES

Any quantities identified in the Bid Specifications or Pricing Proposal Form are estimates provided solely for bidding and bid-evaluation purposes and do not constitute a guarantee of the amount of work that will be ordered under the contract.

Actual services shall be requested based upon the District's needs during the contract term. The District reserves the right to increase or decrease the quantity of services requested, subject to the terms of the contract and applicable law.

The District does not guarantee any minimum numbers of service calls, labor hours, repairs, parts purchases, or dollar amount of work under the contract.

The successful bidder shall be compensated only for services and materials authorized by the District and actually provided in accordance with the contract.

13. INSURANCE REQUIREMENTS

The successful bidder shall maintain, at its own expense, insurance coverage sufficient to protect the District and the successful bidder from claims arising out of the performance of services under this contract.

Insurance coverage shall be maintained throughout the initial contract term and any extension thereof. Prior to commencement of services, the successful bidder shall provide the District with a certificate of Insurance evidencing the required coverage.

At a minimum, the successful bidder shall maintain:

- **Commercial General Liability:** \$1,000,000 per occurrence / \$2,000,000 aggregate;
- **Automobile Liability:** \$1,000,000 combined single limit covering owned, hired and non-owned vehicles, as applicable;
- **Workers' Compensation:** Statutory limits as required by New Jersey law; and
- **Employers' Liability:** \$1,000,000 each accident, \$1,000,000 disease - each employee; and \$1,000,000 disease - policy limit.
- **Garage Keepers Liability:** Written on a Direct Primary basis, with comprehensive and collision limits of not less than **\$85,000 per District vehicle that may be housed on the contractor's premises at any one time**, with a deductible not exceeding **\$1,000**; and
- **Umbrella/Excess Liability:** \$4,000,000 per occurrence / \$5,000,000 aggregate, excess over the applicable primary liability policies.

The Somerset Hills Board of Education, its officers, employees and agents shall be named as additional insureds on the Commercial General Liability and Automobile Liability policies, where applicable.

The successful bidder shall provide updated certificates upon renewal or expiration of any required policy during the contract period.

All insurance policies, coverage limits, endorsements, deductibles, and Certificates of Insurance shall be subject to review and approval by the District. The District reserves the right to require additional coverage, increased limits, or other insurance requirements when reasonably necessary based upon the nature and scope of the services to be performed. Acceptance of a Certificate of Insurance by the District shall not relieve the successful bidder of any obligation or liability under the contract.

The successful bidder shall notify the District promptly of any cancellation, non-renewal, or material reduction in required insurance coverage.

14. CONTRACTOR QUALIFICATIONS AND FACILITY REQUIREMENTS

The successful bidder shall possess the experience, personnel, facilities, tools, equipment and resources necessary to perform the services required under this contract and in a safe, timely and professional manner.

The successful bidder shall employ or otherwise provide qualified personnel with appropriate training and experience in the maintenance, diagnosis, and repair of school buses and the vehicle systems and equipment included within the scope of this contract.

The successful bidder shall maintain all tools, diagnostic equipment, lifts, service equipment and other resources necessary to properly diagnose, maintain and repair the types and sizes of District school buses identified in Appendix A.

The successful bidder shall maintain or have access to a service facility with sufficient capacity to safely accommodate District school buses and perform the services required under this contract. The facility shall comply with all applicable Federal, state and local licensing, safety and operational requirements.

The successful bidder shall maintain all licenses, registrations, certifications and other approvals required by law for the services actually performed under the contract and shall provide evidence thereof to the District upon request.

The District reserves the right to request documentation demonstrating the bidder's qualifications, personnel, facility capabilities, equipment, licenses or other information reasonably necessary to determine the bidder's ability to perform the contract requirements.

15. SERVICE SCHEDULING AND TURNAROUND TIME

The successful bidder shall provide maintenance and repair services in a manner that minimizes disruption to the District's student transportation operations.

Routine maintenance and non-emergency repairs shall be scheduled in coordination with an authorized District representative.

Upon receipt of a District school bus for service, the successful bidder shall evaluate the vehicle and notify the District within a reasonable period of time of the anticipated repairs, estimated cost when required under Section 7, and anticipated completion date.

The successful bidder shall promptly notify the District of any condition that may delay completion of authorized work, including parts availability, additional repairs identified during service, or other circumstances affecting the anticipated return of the vehicle.

District school buses shall be given reasonable priority due to their use in student transportation. The successful bidder shall make reasonable efforts to complete authorized repairs and return vehicles to service as promptly as practicable.

If the successful bidder is unable to accommodate a requested repair within a timeframe acceptable to the District, the District reserves the right to obtain the necessary services from another provider, subject to applicable procurement laws. The successful bidder shall have no claim for compensation for services provided by another provider.

The successful bidder shall notify the District when a vehicle is ready for return and shall not release a District vehicle to anyone other than an authorized District employee or representative.

16. VEHICLE OPERATION AND CUSTODY

When the successful bidder operates a District school bus in connection with services performed under this contract, including for diagnostic purposes or road testing, the vehicle shall be operated only by personnel who possess all licenses, endorsements, and qualifications required by applicable Federal and State law.

The successful bidder shall be responsible for the safe custody and operation of District school buses while the vehicles are in the contractor's possession or control.

District school buses shall not be used for any purpose unrelated to the performance of services under this contract. Vehicle operation shall be limited to that reasonably necessary to perform authorized maintenance, repair, diagnosis, and road testing.

The successful bidder shall promptly notify the District of any accident, damage, loss, or other incident involving a District school bus while the vehicle is in the contractor's possession or control and shall provide all related reports and documentation requested by the District.

17. INVOICING AND PAYMENT REQUIREMENTS

The successful bidder shall submit an itemized invoice for each District school bus serviced under the contract. Each invoice shall reference the applicable District purchase order and identify the District bus/unit number.

Invoices shall clearly identify, as applicable:

- Date(s) of service;
- Description of maintenance, diagnostic or repair services performed;
- Labor hours and applicable contract labor rate;
- Parts and materials furnished, including applicable contract markup;
- Credits, warranty adjustments or other reductions applicable to the invoice; and
- Total amount due.

Charges invoiced to the District shall conform to the prices, rates and markups awarded under the contract. The District shall not be responsible for unauthorized work, charges exceeding awarded contract rates, or additional fees or surcharges not permitted by the Bid Specification.

Supporting documentation required under the contract, including service records, inspection documentation, repair certifications and documentation supporting parts costs when requested, shall be provided with the invoice or otherwise made available to the District as required. Payment shall be subject to verification that the services, parts and materials invoiced were authorized and satisfactorily provided and to approval in accordance with the District's normal accounts payable procedures and applicable law.

Submission of an invoice shall not constitute acceptance by the District of services or charges that do not comply with the contract.

18. SUBCONTRACTING

The successful bidder shall remain fully responsible for the performance of all services required under the contract, including any services performed by a subcontractor or other third party.

The successful bidder may utilize qualified subcontractors for specialized or ancillary services when necessary, provided that the use of a subcontractor does not result in any additional charge to the District beyond the rates and charges permitted under the contract.

Any subcontractor performing services involving a District school bus shall possess all licenses, certifications, insurance and other qualifications required by applicable law for the services being performed.

The successful bidder shall be responsible for ensuring that all subcontracted services comply with the requirements of these Bid Specifications and all applicable Federal, State and local requirements.

The use of subcontractors shall not relieve the successful bidder of any obligation, responsibility or liability under the contract. The District shall have no contractual relationship with, or payment obligation directly to, any subcontractor utilized by the successful bidder.

The successful bidder shall obtain prior District approval before utilizing any subcontractor to perform services involving District vehicles and, upon request, shall provide documentation demonstrating the subcontractor's qualifications and insurance coverage.

19. RECORDS RETENTION, AUDIT ACCESS AND DISTRICT INSPECTION RIGHTS

The successful bidder shall maintain complete and accurate records relating to services performed and charges incurred under the contract, including service and repair records, labor records, parts and materials documentation, warranty information, and records supporting amounts billed to the District.

Records required under this section shall be maintained for the duration of the contract and thereafter for the period required by applicable law and shall be made available to the District upon reasonable request.

The District, its authorized representatives, auditors, and other governmental or regulatory authorities having jurisdiction shall have the right to examine records related to services performed and amounts charged under the contract for purposes of verifying compliance with the contract and applicable law.

The successful bidder shall provide reasonable access to such records and shall cooperate with requests for documentation necessary to verify charges or compliance with the contract.

The District reserves the right, upon reasonable notice, to inspect the successful bidder's facilities, equipment, and records relevant to the performance of this contract for the purpose of verifying compliance with Bid Specifications. Any such inspection shall be conducted in a manner that does not unreasonably interfere with the successful bidder's operations.

20. COMPLIANCE WITH APPLICABLE LAWS AND REGULATIONS

The successful bidder shall perform all services under this contract in compliance with all applicable Federal, State and local laws, statutes, regulations, codes, standards and requirements in effect during the contract term.

Without limiting the foregoing, the successful bidder shall comply, as applicable to the services being performed, with requirements of the New Jersey Department of Education, New Jersey Motor Vehicle Commission, New Jersey Department of Labor and Workforce Development, United States Department of Transportation, and any other governmental or regulatory agency having jurisdiction over the service or vehicles covered by this contract.

All maintenance, repair, inspection-related and vehicle operation services shall comply with applicable requirements governing New Jersey school buses, including N.J.A.C. 6A:27, applicable provisions of Title 39 of the New Jersey Statutes, and applicable NJMVC school bus inspection and safety requirements.

The successful bidder shall maintain all licenses, registrations, permits, certifications and approvals required for the services actually performed under the contract and shall ensure that personnel performing or providing services involving District school buses possess all licenses, endorsements, certifications and qualifications required for their assigned duties.

The successful bidder shall promptly notify the District of any suspension, revocation, expiration or other change in a license, registration, certification, permit or approval that may affect the successful bidder's ability to perform the contract.

The successful bidder shall comply with all applicable environmental, occupational safety, hazardous-material handling, waste disposal and workplace requirements associated with the maintenance and repair services performed under the contract.

Compliance with applicable law shall be the responsibility of the successful bidder and shall not relieve the successful bidder of any additional obligation imposed by Bid Specifications.

21. SHOP SAFETY, HAZARDOUS MATERIAL AND WASTE DISPOSAL

The successful bidder shall be responsible for maintaining safe working conditions and practices at all facilities where services under this contract are performed and shall comply with all Federal, State and local occupational safety, environmental and hazardous-material requirements.

The successful bidder shall be responsible for the proper handling, storage, use, transportation, recycling and disposal of all fluids, chemicals, batteries, tires, oils, lubricants, refrigerants, filters, waste materials and other substances generated or used in connection with services performed under the contract.

All hazardous materials and regulated wastes shall be managed and disposed of in accordance with applicable law and shall not be stored, released or disposed of on District property except as specifically authorized by the District and permitted by law.

The successful bidder shall maintain any licenses, permits, records, manifests or other documentation required for the handling, transportation or disposal of regulated materials or wastes associated with services performed under the contract and shall provide such documentation to the District upon reasonable request.

The successful bidder shall promptly notify the District of any spill, release, environmental incident or other condition involving a District vehicle or arising from services performed under this contract that may require reporting, remediation or other corrective action.

The successful bidder shall be responsible for cleanup, remediation and costs resulting from spills, releases or improper handling or disposal caused by the successful bidder, its employees, agents or subcontractors, to the extent attributable to their actions or omissions.

All costs associated with the handling, recycling, and disposal of materials generated in connection with services under this contract shall be included in the applicable contract pricing. No separate environmental, recycling, disposal, or similar surcharges shall be assessed.

22. DAMAGE TO DISTRICT PROPERTY AND RESPONSIBILITY FOR VEHICLES

The successful bidder shall exercise reasonable care in the custody, handling, maintenance, repair, storage and transportation of District school buses and other District property entrusted to the successful bidder in connection with this contract.

The successful bidder shall be responsible for loss of or damage to District property to the extent caused by negligent acts or omissions, misconduct or failure to comply with the contract requirements of the successful bidder, its employees, agents or subcontractors.

The successful bidder shall promptly notify the District of any accident, damage, loss, theft or other incident involving a district school bus or other District property while in the successful bidder's possession or control and shall provide any reports, photographs, insurance information or other documentation reasonably requested by the District.

The successful bidder shall not make repairs to damage resulting from such an incident without District authorization, except when immediate action is reasonably necessary to prevent further damage or protect health or safety.

23. REJECTION AND CORRECTION OF DEFICIENT WORK

The District reserves the right to reject any work, services, part or material that is defective, incomplete, improperly performed, inconsistent with manufacturer's requirements, or otherwise not in compliance with the Bid Specifications or applicable law.

Upon notification by the District of deficient or unacceptable work, the successful bidder shall promptly inspect the vehicle and correct the deficiency to the satisfaction of the District at no additional cost when the deficiency results from the successful bidder's workmanship, parts or materials furnished, or failure to comply with the contract requirements.

Correction of deficient work shall include, as applicable, all labor, parts, materials, diagnostic services and other services reasonably necessary to correct the deficiency. The District shall not be charged additional diagnostic or labor fees to identify or correct deficiencies attributable to work previously performed by the successful bidder.

If the successful bidder fails or refuses to correct deficient work within a reasonable period of time after notification, the District may have the necessary corrective work performed by another qualified provider and may pursue any remedies available under the contract or applicable law.

Payment of an invoice, acceptance of a vehicle, or return of a vehicle to service shall not constitute a waiver of the District's right to subsequently identify and require correction of defective or deficient work.

Nothing in this section shall require the successful bidder to correct, at its own expense, conditions unrelated to its work, ordinary wear and tear, subsequent damage, or repairs made necessary by circumstances occurring after the vehicle was returned to the District.

24. ADMINISTRATION OF WARRANTY CLAIMS AND REWORK

The warranty requirements of Section 11 shall apply to all labor, parts and materials furnished under this contract. The applicable warranty periods shall be those identified by the successful bidder in the Pricing Proposal Form and any applicable manufacturer's warranty, whichever provides the applicable coverage.

Warranty periods for labor shall commence upon completion and acceptance of the applicable repair or service by the District. Warranty periods for parts and materials shall be governed by the successful bidder's stated warranty and any applicable manufacturer's warranty.

If the District identifies a condition that may be attributable to previously performed work or a part or material furnished under the contract, the successful bidder shall promptly evaluate the condition and determine whether the repair is covered by an applicable warranty.

Work required to correct defective workmanship during the applicable warranty period shall be performed promptly at no additional cost to the District. Parts or materials determined to be defective during the applicable warranty period shall be repaired or replaced at no additional cost to the District to the extent covered by the successful bidder's or manufacturer's warranty.

The successful bidder shall not charge the District additional diagnostic labor, rework labor or other charges for determining or correcting a deficiency that is covered by warranty.

The successful bidder shall administer applicable manufacturer warranty claims on behalf of the District for parts and materials furnished by the successful bidder and shall pass through to the District all warranty benefits, credits, reimbursements or replacement parts received in connection with District vehicles.

Warranty or rework performed under this section shall be documented in the vehicle's service record and shall identify the original repair, the condition requiring correction, the corrective action taken, and any parts replaced.

Nothing in this section shall extend a warranty beyond the period stated in the contract or applicable manufacturer's warranty, or require the successful bidder to warrant conditions resulting from ordinary wear and tear, misuse, subsequent damage, unrelated mechanical failure, or work performed by others.

REQUIRED FORMS AND DOCUMENTS

BID #2027-02

SCHOOL BUS MAINTENANCE & REPAIR SERVICES

Bidders shall submit all forms and documentation required by these Bid Specifications. Documents are grouped below according to the time at which they are required.

1. REQUIRED FORMS - DUE WITH BID SUBMISSION

The bidder shall submit the following completed documents with its bid:

- Pricing Proposal Form / Bidder Certification / Signature Page
- Acknowledgment of Addenda, if any addenda have been issued
- Statement of Ownership Disclosure
- Non-Collusion Affidavit

Failure to submit documents that are required by law to accompany the bid, or other documents identified in the Bid Specifications as mandatory and non-waivable, may result in rejection of the bid as non-responsive.

2. REQUIRED DOCUMENTS - PRIOR TO CONTRACT AWARD/EXECUTION

The apparent successful bidder shall provide the following documentation as applicable prior to contract award or execution:

- New Jersey Business Registration Certificate (BRC)
- Disclosure of Investment Activities in Iran
- Disclosure of Prohibited Activities in Russia or Belarus
- Affirmative Action Compliance
- Certificate of Insurance
- Form W-9

Failure of the apparent successful bidder to provide required documentation within the time requested by the District may result in the District declining to award or execute the contract and pursuing any remedies available under the Bid Specification or applicable law.

3. ADDITIONAL TERMS

The Board reserves the right to terminate the contract for cause or for convenience in accordance with the terms of the agreement.

PRICING PROPOSAL FORM

BID #2027-02

SCHOOL BUS MAINTENANCE & REPAIR SERVICES

The undersigned bidder, having carefully reviewed the Bid Specifications and General Requirements, hereby agrees to provide all labor, supervision, equipment, tools, parts, materials, and other services necessary to perform the work described in the bid specifications at the prices stated below.

1. LABOR RATE

Service	Initial Term through 6/30/2027
Mechanical & Diagnostic repair labor	\$_____ per hour

The hourly rate shall include all labor associated with authorized mechanical repairs and diagnostic services, as described in the Bid Specifications.

2. PARTS AND MATERIALS

	Initial Term through 6/30/2027
Markup over contractor's actual net cost for parts and materials	_____%

The percentage stated above shall apply to the contractor's actual net cost after all applicable discounts, rebates or credits. Upon request, the contractor shall provide documentation sufficient to verify its cost.

If the bidder proposes **no markup**, enter "0%".

No additional markup, handling charge, administrative fee or other surcharge shall be added unless expressly permitted by the Bid Specifications.

3. OPTIONAL CONTRACT EXTENSIONS—PRICE ADJUSTMENTS

Contract Period	Proposed Percentage Adjustment
First Extension: July 1, 2027 - June 30, 2028	_____%
Second Extension: July 1, 2028 - June 30, 2029	_____%

The proposed percentage adjustment for each optional extension period shall apply to the hourly labor rate in effect during the immediately preceding contract period. Adjustments shall be cumulative.

The parts and materials markup percentage shall remain fixed throughout the initial contract term and any extensions.

Any proposed increase shall be subject to the applicable statutory index-based limitation under N.J.S.A. 18A:18A-42. In no event shall an approved increase exceed the applicable statutory limit.

The proposed percentages shall represent maximum requested adjustments and shall not constitute an automatic increase or guarantee of contract renewal. Any extension and associated price adjustment shall require mutual agreement and approval by the Board of Education.

If no increase is proposed, the bidder shall enter 0%.

4. BID EVALUATION

The District shall calculate the Total Evaluated Bid using the hourly labor rate, parts and materials markup percentage, and optional extension percentage adjustments submitted by each bidder.

For evaluation purposes, the District shall apply the following standardized estimated quantities separately to the initial contract term and each of the two optional extension periods:

Evaluation Component	Estimated Quantity
Mechanical & Diagnostic Labor	150 hours
Parts/materials	\$10,000 assumed cost

The proposed percentage adjustments for the optional extensions shall be applied cumulatively to the hourly labor rate. The parts and materials markup percentage shall remain fixed throughout all contract periods.

For purposes of calculating the evaluated parts and materials cost, the District shall apply the bidder's proposed markup percentage to the assumed net cost of \$10,000. The evaluated parts cost shall include the assumed net cost plus the proposed markup and shall remain constant for all three contract periods.

The evaluated costs for the initial contract term and both optional extensions shall be combined to determine the Total Evaluated Bid.

All calculations shall be performed by the District using the same methodology for every bidder. The standardized estimated quantities are used solely for bid evaluation and do not represent guaranteed purchases or minimum contract expenditures.

The Total Evaluated Bid shall be used to determine the lowest responsive and responsible bidder, subject to applicable law and the requirements of the Bid Specifications.

WARRANTY INFORMATION

Labor Warranty: _____ months or _____ miles, whichever occurs first.

Parts Warranty: _____ months or _____ miles, whichever occurs first.

Enter N/A if not applicable.

Manufacturer's warranties shall be passed through to the District in accordance with the Bid Specifications.

5. BIDDER CERTIFICATION

The undersigned certifies that the prices stated herein include all costs necessary to perform the services in accordance with the Bid Specifications. Parts and materials shall be billed at actual net cost plus the quoted percentage markup, as provided in the Bid Specifications.

- All pricing is complete and inclusive of all costs required to perform the services described in the bid.
- No additional fees shall be charged unless explicitly identified in this bid.
- Pricing shall remain firm for a period of sixty (60) days.
- The bidder acknowledges that the District will rely upon this pricing in evaluating bids and awarding a contract.

Company Name: _____

Authorized Representative: _____

Title: _____

Signature: _____ **Date:** _____

ACKNOWLEDGEMENT OF ADDENDA

BID #2027-02

SCHOOL BUS MAINTENANCE & REPAIR SERVICES

The undersigned hereby acknowledges receipt of the following addenda issued for the above-referenced Bid:

Addenda Number

Date Issued

The undersigned further acknowledges that all provisions of the addenda have been incorporated into this bid.

Company Name: _____

Authorized Representative (Printed Name): _____

Title: _____

Signature: _____

Date: _____

Failure to acknowledge all issued addenda may result in the bid being deemed non-responsive.

STATEMENT OF OWNERSHIP DISCLOSURE

N.J.S.A. 52:25-24.2 (P.L. 1977, c.33, as amended by P.L. 2016, c.43)

This statement shall be completed, certified to, and included with all bid and proposal submissions. Failure to submit the required information is cause for automatic rejection of the bid or proposal.

Name of Organization: _____

Organization Address: _____

Part I Check the box that represents the type of business organization:

- ☐ Sole Proprietorship (skip Parts II and III, execute certification in Part IV)
- ☐ Non-Profit Corporation (skip Parts II and III, execute certification in Part IV)
- ☐ For-Profit Corporation (any type) ☐ Limited Liability Company (LLC)
- ☐ Partnership ☐ Limited Partnership ☐ Limited Liability Partnership (LLP)
- ☐ Other (be specific): _____

Part II

- ☐ The list below contains the names and addresses of all stockholders in the corporation who own 10 percent or more of its stock, of any class, or of all individual partners in the partnership who own a 10 percent or greater interest therein, or of all members in the limited liability company who own a 10 percent or greater interest therein, as the case may be. **(COMPLETE THE LIST BELOW IN THIS SECTION)**

OR

- ☐ No one stockholder in the corporation owns 10 percent or more of its stock, of any class, or no individual partner in the partnership owns a 10 percent or greater interest therein, or no member in the limited liability company owns a 10 percent or greater interest therein, as the case may be. **(SKIP TO PART IV)**

(Please attach additional sheets if more space is needed):

Name of Individual or Business Entity	Address

Part III DISCLOSURE OF 10% OR GREATER OWNERSHIP IN THE STOCKHOLDERS, PARTNERS OR LLC MEMBERS LISTED IN PART II

If a bidder has a direct or indirect parent entity which is publicly traded, and any person holds a 10 percent or greater beneficial interest in the publicly traded parent entity as of the last annual federal Security and Exchange Commission (SEC) or foreign equivalent filing, ownership disclosure can be met by providing links to the website(s) containing the last annual filing(s) with the federal Securities and Exchange Commission (or foreign equivalent) that contain the name and address of each person holding a 10% or greater beneficial interest in the publicly traded parent entity, along with the relevant page numbers of the filing(s) that contain the information on each such person. **Attach additional sheets if more space is needed.**

Website (URL) containing the last annual SEC (or foreign equivalent) filing	Page #'s

Please list the names and addresses of each stockholder, partner or member owning a 10 percent or greater interest in any corresponding corporation, partnership and/or limited liability company (LLC) listed in Part II **other than for any publicly traded parent entities referenced above**. The disclosure shall be continued until names and addresses of every noncorporate stockholder, and individual partner, and member exceeding the 10 percent ownership criteria established pursuant to N.J.S.A. 52:25-24.2 has been listed. **Attach additional sheets if more space is needed.**

Stockholder/Partner/Member and Corresponding Entity Listed in Part II	Address

Part IV Certification

I, being duly sworn upon my oath, hereby represent that the foregoing information and any attachments thereto to the best of my knowledge are true and complete. I acknowledge: that I am authorized to execute this certification on behalf of the bidder/proposer; that the **Somerset Hills Board of Education** is relying on the information contained herein and that I am under a continuing obligation from the date of this certification through the completion of any contracts with **Somerset Hills Board of Education** to notify the **Somerset Hills Board of Education** in writing of any changes to the information contained herein; that I am aware that it is a criminal offense to make a false statement or misrepresentation in this certification, and if I do so, I am subject to criminal prosecution under the law and that it will constitute a material breach of my agreement(s) with the, permitting the **Somerset Hills Board of Education** to declare any contract(s) resulting from this certification void and unenforceable.

Full Name (Print):		Title:	
Signature:		Date:	

NON-COLLUSION AFFIDAVIT

State of New Jersey

County of _____

ss:

I, _____ residing in _____
(name of affiant) (name of municipality)
in the County of _____ and State of _____ of full age,
being duly sworn according to law on my oath depose and say that:

I am _____ of the firm of _____
(title or position) (name of firm)

_____ the bidder making this Proposal for the bid

entitled _____, and that I executed the said proposal with
(title of bid proposal)

full authority to do so that said bidder has not, directly or indirectly entered into any agreement, participated in any collusion, or otherwise taken any action in restraint of free, competitive bidding in connection with the above named project; and that all statements contained in said proposal and in this affidavit are true and correct, and made with full knowledge that the _____ relies upon
(name of contracting unit)

the truth of the statements contained in said Proposal
and in the statements contained in this affidavit in awarding the contract for the said project.

I further warrant that no person or selling agency has been employed or retained to solicit or secure such contract upon an agreement or understanding for a commission, percentage, brokerage, or contingent fee, except bona fide employees or bona fide established commercial or selling agencies maintained by

_____.

Subscribed and sworn to

before me this day

Signature

_____, 2____

(Type or print name of affiant under signature)

Notary public of

My Commission expires _____

(Seal)

New Jersey Business Registration Certificate (BRC)

All Vendors doing business with the Somerset Hills School District in the amount of \$7,950.00 or more each year are required to submit a New Jersey Business Registration Certificate.

Link to New Jersey Business Registration Certificate Webpage:

<https://www.nj.gov/treasury/revenue/busregcert.shtml>



DISCLOSURE OF INVESTMENT ACTIVITIES IN IRAN FORM

STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY - DIVISION OF PURCHASE AND PROPERTY
33 WEST STATE STREET, P.O. BOX 230 TRENTON, NEW JERSEY 08625-0230

BID SOLICITATION # AND TITLE: _____

VENDOR NAME: _____

Pursuant to N.J.S.A. 52:32-57, et seq. (P.L. 2012, c.25 and P.L. 2021, c.4) any person or entity that submits a bid or proposal or otherwise proposes to enter into or renew a contract must certify that neither the person nor entity, nor any of its parents, subsidiaries, or affiliates, is identified on the New Jersey Department of the Treasury's Chapter 25 List as a person or entity engaged in investment activities in Iran. The Chapter 25 list is found on the Division's website at <https://www.state.nj.us/treasury/purchase/pdf/Chapter25List.pdf>. Vendors/Bidders must review this list prior to completing the below certification. If the Director of the Division of Purchase and Property finds a person or entity to be in violation of the law, s/he shall take action as may be appropriate and provided by law, rule or contract, including but not limited to, imposing sanctions, seeking compliance, recovering damages, declaring the party in default and seeking debarment or suspension of the party.

CHECK THE APPROPRIATE BOX

☐ I certify, pursuant to N.J.S.A. 52:32-57, et seq. (P.L. 2012, c.25 and P.L. 2021, c.4), that neither the Vendor/Bidder listed above nor any of its parents, subsidiaries, or affiliates is listed on the New Jersey Department of the Treasury's Chapter 25 List of entities determined to be engaged in prohibited activities in Iran.

OR

☐ I am unable to certify as above because the Vendor/Bidder and/or one or more of its parents, subsidiaries, or affiliates is listed on the New Jersey Department of the Treasury's Chapter 25 List. I will provide a detailed, accurate and precise description of the activities of the Vendor/Bidder, or one of its parents, subsidiaries or affiliates, has engaged in regarding investment activities in Iran by completing the information requested below.

Entity Engaged in Investment Activities
Relationship to Vendor/ Bidder
Description of Activities

Duration of Engagement
Anticipated Cessation Date

**Attach Additional Sheets If Necessary.*

CERTIFICATION

I, the undersigned, certify that I am authorized to execute this certification on behalf of the Vendor, that the foregoing information and any attachments hereto, to the best of my knowledge are true and complete. I acknowledge that the State of New Jersey is relying on the information contained herein, and that the Vendor is under a continuing obligation from the date of this certification through the completion of any contract(s) with the State to notify the State in writing of any changes to the information contained herein; that I am aware that it is a criminal offense to make a false statement or misrepresentation in this certification. If I do so, I may be subject to criminal prosecution under the law, and it will constitute a material breach of my contract(s) with the State, permitting the State to declare any contract(s) resulting from this certification void and unenforceable.

Signature

Date

Print Name and Title



CERTIFICATION OF NON-INVOLVEMENT IN PROHIBITED ACTIVITIES IN RUSSIA OR BELARUS

Pursuant to N.J.S.A. 52:32-60.1, et seq. ([L. 2022, c. 3](#)) any person or entity (hereinafter "Vendor") that seeks to enter into or renew a contract with a State agency for the provision of goods or services, or the purchase of bonds or other obligations, must complete the certification below indicating whether or not the Vendor is identified on the Office of Foreign Assets Control (OFAC) Specially Designated Nationals and Blocked Persons list, available here: <https://sanctionssearch.ofac.treas.gov/>. If the Department of the Treasury finds that a Vendor has made a certification in violation of the law, it shall take any action as may be appropriate and provided by law, rule or contract, including but not limited to, imposing sanctions, seeking compliance, recovering damages, declaring the party in default and seeking debarment or suspension of the party.

I, the undersigned, certify that I have read the definition of "Vendor" below, and have reviewed the Office of Foreign Assets Control (OFAC) Specially Designated Nationals and Blocked Persons list, and having done so certify:

(Check the Appropriate Box)

☐ A. That the Vendor is not identified on the [OFAC Specially Designated Nationals and Blocked Persons list on account of activity related to Russia and/or Belarus](#).

OR

☐ B. That I am unable to certify as to "A" above, because the Vendor is identified on the [OFAC Specially Designated Nationals and Blocked Persons list on account of activity related to Russia and/or Belarus](#).

OR

☐ C. That I am unable to certify as to "A" above, because the Vendor is identified on the [OFAC Specially Designated Nationals and Blocked Persons list](#). However, the Vendor is engaged in activity related to Russia and/or Belarus consistent with federal law, regulation, license or exemption. A detailed description of how the Vendor's activity related to Russia and/or Belarus is consistent with federal law is set forth below.

(Attach Additional Sheets If Necessary.)

Signature of Vendor's Authorized Representative

Date

Print Name and Title of Vendor's Authorized Representative

Vendor's FEIN

Vendor's Name

Vendor's Phone Number

Vendor's Address (Street Address)

Vendor's Fax Number

Vendor's Address (City/State/Zip Code)

Vendor's Email Address

ⁱ Vendor means: (1) A natural person, corporation, company, limited partnership, limited liability partnership, limited liability company, business association, sole proprietorship, joint venture, partnership, society, trust, or any other nongovernmental entity, organization, or group; (2) Any governmental entity or instrumentality of a government, including a multilateral development institution, as defined in Section 1701(c)(3) of the International Financial Institutions Act, 22 U.S.C. 262r(c)(3); or (3) Any parent, successor, subunit, direct or indirect subsidiary, or any entity under common ownership or control with, any entity described in paragraph (1) or (2).

To be completed, signed below and returned with proposal.

AFFIRMATIVE ACTION QUESTIONNAIRE

Proposal No. _____

Proposal Date: _____

This form is to be completed and returned with the proposal. However, the Board will accept in lieu of this Questionnaire, Affirmative Action Certificate of Employee Information Report stapled to this page.

1. Our company has a federal Affirmative Action Plan approval. ☐ Yes ☐ No

If yes, please attach a copy of the plan to this questionnaire.

2. Our company has a N.J. State Certificate of Employee Information Report. ☐ Yes ☐ No

If yes, please attach a copy of the certificate to this questionnaire.

3. If you answered ***“NO”*** to both questions No. 1 and 2, you must apply for an Affirmative Action Employee Information Report – Form AA302.

Please visit the New Jersey Department of Treasury website for the Division of Public Contracts Equal Employment Opportunity Compliance:

www.state.nj.us/treasury/contract/compliance/

- Click on “Employee Information Report”
- Complete and submit the form with the appropriate payment to:

Department of Treasury
Division of Purchase and Property
Contract Compliance and Audit Unit—EEO Monitoring Program
P.O. Box 206
Trenton, NJ 08625-0206

All fees for this application are to be paid directly to the State of New Jersey. A copy shall be submitted to the Board of Education prior to the execution or award of contract.

I certify that the above information is correct to the best of my knowledge.

Name: _____

Signature _____

Title _____ Date _____

Name of Company _____

Address _____

City, State, Zip _____

**Request for Taxpayer
Identification Number and Certification**

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

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

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

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

Part I Taxpayer Identification Number (TIN)

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

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

Social security number											
				-				-			
or											
Employer identification number											
					-						

Part II Certification

Under penalties of perjury, I certify that:

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

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

Sign Here	Signature of U.S. person	Date
------------------	--------------------------	------

General Instructions

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

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

What's New

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

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

Purpose of Form

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

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

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

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

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

By signing the filled-out form, you:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Backup Withholding

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

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

Payments you receive will be subject to backup withholding if:

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

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

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

What Is FATCA Reporting?

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

Updating Your Information

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

Penalties

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

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

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

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

Specific Instructions

Line 1

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

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

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

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

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

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

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

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

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

Line 2

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

Line 3a

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

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

Line 3b

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

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

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

Line 4 Exemptions

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

Exempt payee code.

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

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

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

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

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

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

¹ See Form 1099-MISC, Miscellaneous Information, and its instructions.

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

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

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

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

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

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

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

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

G—A real estate investment trust.

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

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

J—A bank as defined in section 581.

K—A broker.

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

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

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

Line 5

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

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

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

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

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

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

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.SSA.gov. You may also get this form by calling 800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/EIN. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or Form SS-4 mailed to you within 15 business days.

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

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

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

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 ¹
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 ²
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
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 ⁴
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

¹ 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.

² Circle the minor's name and furnish the minor's SSN.

³ 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.

⁴ 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. 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 or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Go to 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.

APPENDIX A

Bus #	Vin #	Year	Make	Model
1	1GB3G3BG2F1107949	2016	Chevy / Thomas	24 Passenger
2	1GBJG31K181193870	2009	Chevy Bluebird	24 Passenger
3	1HA6GUBG0JN007750	2020	Chevy / Thomas	24 Passenger
4	1GDHG31C081234567	2010	Thomas	16 Passenger
5	4UZABPDK49CAD4662	2009	Thomas C2	54 Passenger
6	1GD373BG2B1173029	2012	Thomas	16 Pass/1 Wheel Chair
7	1GB6G5BG0C1111504	2013	Collins - Chevy	29 Passenger
8	1GB3G3BG9E1157827	2014	Chevy	24 Passenger
9	1GB3GSBG3G1219896	2018	VanCon / Chevy	30 Passenger
10	4UZABRDU1JCJG1822	2018	Thomas / Freightliner	54 Passenger
11	4UZABRFD2KCJY1919	2019	Thomas	54 Passenger
12	1HA6GUBG9JN007584	2020	Thomas Minotour	24 Passenger
13	1HA6GUBG3LN002495	2020	Thomas Minotour	24 Passenger
14	4DRBUPWM3PB764290	2023	International	54 Passenger
15	4UZABRDK1BCAV9508	2011	Thomas 310	54 Passenger
16	4UZABRDJ7ACAL5915	2010	Thomas C2	18/2 Wheel Chair
17	4UZABRDU1HCHS9746	2017	Thomas 310	54 Passenger
18	4UZABRDT0FCFV3034	2015	Thomas C2	54 Passenger
19	4UZABRFC0KCKU9447	2019	Thomas C2	54 Passenger
20	1HA6GUB76PN015022	2025	Collins - Chevy	29 Passenger
21	1HA6GUB73PN002423	2025	VanCon / Chevy	29 Passenger
22	4UZABRDU7GCGT5269	2016	Thomas C2	54 Passenger
23	TBD - Delivery Early 2027	2027	Thomas C2	54 Passenger