



Office of County Commissioners
130 Jacob's Way, Suite 337, Clarkesville, GA 30523
706-839-0200 Fax: 706-839-0219
www.habershamga.com

REQUEST FOR BIDS

PROJECT NO. LMIG SAP 2023 (137)

STRIPING, MARKINGS & SIGNAGE
ON 13 VARIOUS ROADS IN HABERSHAM COUNTY

PROPOSALS DUE:

Wednesday, December 13, 2023
2:00 pm EST

SUBMIT BIDS TO:

Purchasing-Finance Department
Habersham County
130 Jacob's Way
Suite, 302
Clarkesville, GA 30523
purchasing@habershamga.com
(706) 839-0200



Office of County Commissioners
Project No. LMIG 2023-1 (137) SAP
Proposal Due Wednesday, December 13, 2023
2:00 PM EST

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PROJECT DESCRIPTION AND GENERAL NOTES

PROJECT NO.: **LMIG SAP 2023 (137)** Habersham County

PROJECT SCOPE: Procurement and installation of Striping, Marking and Signage on thirteen (13) various county roads located throughout Habersham County, approximately 24 centerline miles.

PROPOSAL GUARANTY: Not less than five (5) percent of the total bid.

Performance and Payment Bonds each in a sum equal to the full amount of the bid will be required for this project.

No proposal shall be withdrawn for a period of sixty (60) days from the date of bid opening.

Bidder shall enter all unit prices, make all extensions, and total bid.

PROJECT COMPLETION DATE: April 17, 2024.

NOTE: All work on this project shall be in accordance with the Georgia Department of Transportation Standards and Construction Detail plans, Special Provisions and the 2021 edition of the Georgia Department of Transportation Standard Specifications and current edition of any applicable Supplemental Specifications as well as the current edition of the Manual on Uniform Traffic Control Devices (MUTCD).

Addendums	Signature
Addendum 1	
Addendum 2	
Addendum 3	
Addendum 4	
Addendum 5	

RFP Timetable

Description	Date
RFP Released	Wednesday, November 15, 2023
Mandatory Pre-Bid Meeting	Monday, November 27, 2023, at 10:00 am, EST
Deadline for Proposal Questions	Monday, December 6, 2023, at 2:00 pm, EST
Submittal deadline	Wednesday, December 13, 2023, at 2:00 pm, EST
	Monday, December 18, 2023
Project Completion Date	April 17, 2024

Bid Submittal Requirements

The MANDATORY pre-bid meeting will be held on Monday, November 27, 2023, at 10:00 am, EST, in the Board of Commissioner's Meeting Room, Room No. 211 located on the main level at 130 Jacob's Way, Clarksville, GA 30523.

Each bidder must submit their proposal, in a sealed envelope or box, and marked with the bidders' name and address labeled: "**LMIG SAP 2023 (137)**", and addressed to:

Habersham County Purchasing,
Finance Department
130 Jacob's Way, Suite 302
Clarkesville, GA 30523

Proposals shall be received no later than **Wednesday, December 13, 2023, at 2:00 pm, EST** at Habersham County's Administration Building, Board of Commissioners Meeting Room, Room No. 211 located on the main level at 130 Jacob's Way, Clarkesville, GA 30523 at which time and place all proposals will be publicly opened and acknowledged.

Hand delivered copies may be delivered to the above address ONLY between the hours of 8:00 am and 5:00 pm, EST, Monday through Friday, excluding holidays observed by the Habersham County Government. For a complete listing of holidays please visit www.habershamga.com.

SPECIAL PROVISIONS

PROPOSAL GUARANTY: No proposal will be considered unless accompanied by a Proposal Guaranty consisting of a bid bond, certified check, or negotiable instrument in the amount of **Five (5) Percent** of the total bid received with each bid submitted as assurance that the bidder, upon acceptance of his/her bid, can execute such contractual documents as may be required within a specified period of time.

DELIVERY OF PROPOSAL: Each proposal together with the Proposal Guaranty shall be in a sealed envelope so marked as to identify the contents without being opened. Proposals will be received until the time and date set in the Notice to Contractors for opening and must be in the hands of the officials indicated by that time. Proposals received after the time established for opening of bids will be returned unopened to the Bidder.

AWARDS OF CONTRACT: If a contract is awarded, it will be awarded to the lowest responsible bidder whose Proposal shall have met all prescribed requirements. The Contract will be awarded, if at all, within 60 calendar days after opening of Proposals.

CANCELLATION OF AWARD: The County reserves the right to cancel the Award of any Contract at any time before the execution of said Contract by all parties without any liability against the County.

RETURN OF PROPOSAL GUARANTY: All Proposal Guaranties except that of the lowest responsible Bidder will be returned immediately following the Award of the Contract. The Guaranty of the successful Bidder to whom the Award is made will be retained until the Contract Performance and Payment Bonds have been approved.

REQUIREMENTS OF PERFORMANCE AND PAYMENT BONDS: At the time of the execution of the Contract, and as part thereof, the successful Bidder shall furnish Performance and Payment Bonds each in the sum equal to 100 percent of the Contract. The Bonds shall be executed by the Contractor and a Surety Company acceptable to the County and authorized to do business in the State of Georgia. In the event the bond is furnished by an out-of-state agent, it shall be countersigned by a Georgia resident agent in accordance with laws of Georgia.

PAYMENTS: Payment will be made to the contractor each calendar month based on the estimated amount of work complete in place as prescribed by the current edition of the Georgia Department of Transportation (GDOT) Standard Specifications.

NOTICE TO PROCEED: The work shall begin within 10 days after notification to begin work by the County and shall be carried through to completion without unreasonable delays and without suspension of the work unless authorized in writing by the County. If there are unreasonable delays or unauthorized suspensions of the work, The County reserves the right to charge the Contractor, not as a penalty, but as liquidated damages as prescribed by the current edition of the Georgia Department of Transportation (GDOT) Standard Specifications.

RETAINAGE: Retainage will be withheld at the rate of five (5) percent of the monetary value of the work completed until the project has reached Fifty (50) percent complete. At that time the retainage may be reduced to two and one half (2 ½) percent if the status of the work is satisfactory and approved by the Director. Retainage will not accrue interest. Final Payment of the amounts withheld will not be made until the project has been satisfactorily completed and accepted by the Georgia Department of Transportation (GDOT) and/or Habersham County.

GDOT STANDARD SPECIFICATIONS

SECTION 107 LEGAL REGULATIONS AND RESPONSIBILITY TO THE PUBLIC:

Delete Sub-Section 107.15 and substitute the following:

107.15 RESPONSIBILITY FOR CLAIMS: The contractor shall indemnify and save harmless the County, its officers and employees, from all suits, actions, or claims of any character brought because of any injuries or damage received or sustained by any person, persons, or property on account of the operations of the said Contractor; or on account of or in consequence of any neglect in safe-guarding THE WORK; or through use of unacceptable materials in constructing THE WORK; or because of any act or omission, neglect or misconduct of said Contractor; or because of any claims or amount recovered from any infringements or patent, trademark, or copyright; or from any claims or amounts arising or recovered under the "Workmen's Compensation Act," or any other law, ordinance, order, or decree; and so much of the money due the said Contractor under and by virtue of his Contract as may be considered necessary by the County for such purpose may be withheld for use of the County; or, in case no money is due, his surety may be held until such suit or suits, action or actions, claim or claims for injuries or damages as aforesaid shall have been settled and suitable evidence to that effect furnished to the County; except that money due the Contractor will not be withheld when the Contractor produces satisfactory evidence that he is adequately protected by public liability and property damage insurance.

SECTION 108.08 FAILURE OR DELAY IN COMPLETING THE WORK ON TIME:

Any Liquidated Damages Assessed by the County for failure or delay in completing the Work on time shall be in accordance with Section 108.08 of the latest edition of the Georgia Department of Transportation Standard Specifications.

According to **Section 108.08 Failure or Delay in Completing Work on Time**, the Contractor shall be backcharged \$450/workday until completed and inspected. Temporary and permanent centerline striping shall be placed in the center of the roadway and not the paving joint. Failure to perform correctly will result in milling and restriping. Delays in project will apply to milling and restriping.

SECTION 150 – TRAFFIC CONTROL DURING CONSTRUCTION:

Traffic Control during Construction shall be the sole responsibility of the Contractor. Reference GDOT Standard Traffic Control Detail for Lane Closure on Two-Lane Highway, Number 9102, for minimum acceptable Traffic Control. All traffic control devices used during construction shall be in full compliance with the current edition of the Manual on Uniform Traffic Control Devices (MUTCD). Pilot vehicles or reliable means of communication shall be used to control traffic through the construction area at all times unless other methods are approved by the Director. If directed, restrictive hours may be applied to the project to accommodate school bus travel through the project.

SECTION 429 – RUMBLE STRIPS:

Rumble Strips are to be installed at street locations noted in the Summary of Quantities and in accordance with GDOT Construction Details for Rumble Strips: Roundabouts and Stop Controlled Intersections, Number T-19. Rumble Strips shall be thermoplastic reflectorized pavement marking compound. Existing Rumble Strips located on Old Historic Hwy 441 and Tom Born Rd will be replaced. New Rumble Strips to be added at the following locations shall be installed as per GDOT Construction Details T-19:

- J Warren Rd – each side of intersection with Level Grove Rd
- The Orchard Rd - intersection with Old Historic Hwy 441
- Tommy Irvin Rd - intersection with Dicks Hill Pkwy

SECTION 653 – THERMOPLASTIC TRAFFIC STRIPE:

All thermoplastic Words and Arrows will replace existing, if applicable. New thermoplastic Words and Arrows, as designated in the Summary of Quantities, will be placed at intersections as directed.

INSURANCE REQUIREMENTS:

The Limits of Liability for the insurance by the General Conditions shall not be less than the following amounts:

A. WORKERS COMPENSATION:

- | | |
|--|--------------------|
| (1) State | <u>Statutory</u> |
| (2) Applicable Federal (e.g. Longshoreman’s) | <u>Statutory</u> |
| (3) Employer’s Liability | <u>\$1 Million</u> |

B. Comprehensive General Liability (including Contractual Liability, Premises-Operations; Independent Contractor’s Protective; Products Liability - Completed Operations; Broad Form Property Damages):

- | | |
|---|--------------------|
| (1) | |
| (2) Products – Completed Operations Aggregate | <u>\$1 Million</u> |
| (3) Personal and Advertising Injury (per Person/Organization) | <u>\$1 Million</u> |
| (4) Each Occurrence (Bodily Injury) | <u>\$25,000</u> |
| (5) Each Occurrence (Property Damage) | <u>\$50,000</u> |
| (6) Excess or Umbrella Liability | <u>\$3 Million</u> |
| a. General Aggregate | <u>\$3 Million</u> |
| b. Each Occurrence | <u>\$3 Million</u> |

NOTICE TO ALL BIDDERS: Certificates of Insurance must be available at the time the contract is signed by the Board of Commissioners.

INSURANCE

ALL BIDDERS MUST FURNISH PROOF OF LIABILITY INSURANCE, WORKER'S COMPENSATION LIABILITY INSURANCE, AND ANY OTHER INSURANCE REQUIRED BY APPLICABLE STATE, FEDERAL, AND ADMINISTRATIVE LAW.

Such proof shall be submitted with the bid/proposal and show evidence of insurability satisfactory to Habersham County as to form and content. If the bid is selected by the County, the Bidder must maintain, at a minimum, the insurance policies and minimums indicated in the selected bid. If the Bidder maintains broader coverage and/or higher limits than shown in the bid, Habersham County shall be entitled to coverage for the higher limits maintained by the Bidder.

Any and all Insurance Coverage(s) and Bonds required under the terms and conditions of the contract shall be maintained during the entire length of the contract, including any extensions or renewals thereto, and until all work has been completed to the satisfaction of Habersham County. Evidence of said insurance coverages shall be provided on or before the inception date of the Contract.

Bidder shall provide written notice to Habersham County immediately if it becomes aware of or receives notice from any insurance company that coverage afforded under such policy or policies shall expire, be cancelled or altered.

Certificates of Insurance are to list Habersham County Government, its' Officers, Officials and Employees as an Additional Insured (except for Workers' Compensation and Professional Liability). This insurance shall apply as Primary Insurance before any other insurance or self-insurance, including any deductible, non-contributory, and Waiver of Subrogation provided in favor of Habersham County. If Habersham County shall so request, the Bidder will furnish the County for its inspection and approval such policies of insurance with all endorsements, or confirmed specimens thereof certified by the insurance company to be true and correct copies.

The obligations for the Bidder to procure and maintain insurance shall not be constructed to waive or restrict other obligations. It is understood that neither failure to comply nor full compliance with the foregoing insurance requirements shall limit or relieve the Bidder from any liability incurred as a result of their activities/operations in conjunction with the Contract and/or Scope of Work.

Questions, Interpretations and Addenda

No inquiries or interpretation of meaning concerning this Request for Bids will be made to any interested party orally. Every inquiry or request for interpretation should be made in writing via e-mail. All inquiries and requests for interpretation should be sent via e-mail to purchasing@habershamga.com all questions and all answers will be posted on the website www.habershamga.com. **It will be the responsibility of interested parties to periodically check the website for any new information and/or addenda.**

**LMIG SAFETY ACTION PROJECT - LIST BY ROADS
HABERSHAM COUNTY
Project : LMIG SAP 2023 (137)**

Priority	County Road Name	County Road Number	From:	To:	Centerline	Edgelines	Stop Bars	Words	Symbols	Rumble Strips	Signs	Speed Limit (mph)	Total Right-of-Way	Total Pvmnt. Width	Total Length (miles)
1	Antioch Church Rd	CR 117	US 23/US 441/SR 365	SR 17 Alt/Talmadge Dr	X	X					X	55	80	21	2.20
2	Camp Creek Rd	CR 391	Old SR 197 S/CR 546	Tommy Irvin Rd/CR 547	X	X	X	X			X	50	80-100	20	4.50
3	Cody Rd	CR 107	SR 197	Camp Creek Rd/CR 391	X	X	X	X			X	35-40	80	21	2.68
4	Habersham Mill Rd	CR 383	US 441 Bus/SR 385	SR 115	X	X	X	X			X	45	30	21	3.54
5	Hill Crossing Rd	CR 548	SR 17/SR 115/Toccoa Hwy	SR 385/Historic US 441	X	X	X					50	80	21	0.79
6	Hulsey Rd	CR 784	US 23/US 441/SR 365	Dicks Hill Pkwy/CR 545	X	X	X					---	NFI	18	0.98
7		CR 428	Duncan Bridge Rd/CR 389	US 441/SR 15	X	X	X					35	80	21	1.48
8	J Warren Rd	CR 542	Level Grove Rd/CR 386	-----	X	X	X	X		X	X	40	80	21	0.20
9	Old Historic Hwy 441	CR 648	SR 385/Talmadge Dr	The Orchard Rd/CR 392	X	X	X	X	X		X	35-55	50-80	21-33	3.50
10	Old Historic Hwy 441	CR 648	The Orchard Rd/CR 392	US 23/US 441/SR 365	X	X	X	X		X	X	45	50-80	21	2.20
11	The Orchard Rd	CR 392	Old Historic Hwy 441/CR 648	-----	X	X	X	X		X	X	50	80	21	0.20
12	Tom Born Rd	CR 125	John Wood Rd/CR 123	Old Historic Hwy 441/CR 648	X	X	X	X		X	X	---	80	21	1.34
13	Tommy Irvin Rd	CR 547	Dicks Hill Pkwy/CR 545	-----	X	X	X				X	45-50	80	21	0.20
															23.81

Schedule of Items

	Item Description	Unit	Approx. Qty.	Unit Price	Extended Item Cost
150-1000	Traffic Control	LS	1	.	.
429-1000	Rumble Strips	EA	16		
636-1033	Highway Signs, TP 1 Matl., Refl. Sheeting, TP 9	SF	992.5		
636-1036	Highway Signs, TP 1 Matl., Refl. Sheeting, TP 11	SF	359	.	.
636-2070	Galv. Steel Posts, TP 7	LF	3,168	.	.
652-2501	Solid Traffic Stripe, 5 IN, White	LM	49.27	.	.
652-2502	Solid Traffic Stripe, 5 IN, Yellow	LM	49.87	.	.
652-3501	Skip Traffic Stripe, 5 IN, White	GLM	0.50	.	.
652-3502	Skip Traffic Stripe, 5 IN, Yellow	GLM	2.10	.	.
652-9001	Traffic Stripe, White	SY	650.00		
652-9002	Traffic Stripe, Yellow	SY	570.00		
653-0120	Thermo Pvmt. Marking, TP 2 Arrow	EA	12	.	.
653-0220	Thermo Pvmt. Marking, TP 2 Word	EA	27		
653-0230	Thermo Pvmt. Marking, TP 3A Word	EA	2		
653-0240	Thermo Pvmt. Marking, TP 4 Word	EA	14		
653-1704	Thermoplastic Solid Traffic Stripe, 24 IN, White	LF	365	.	.
				.	.

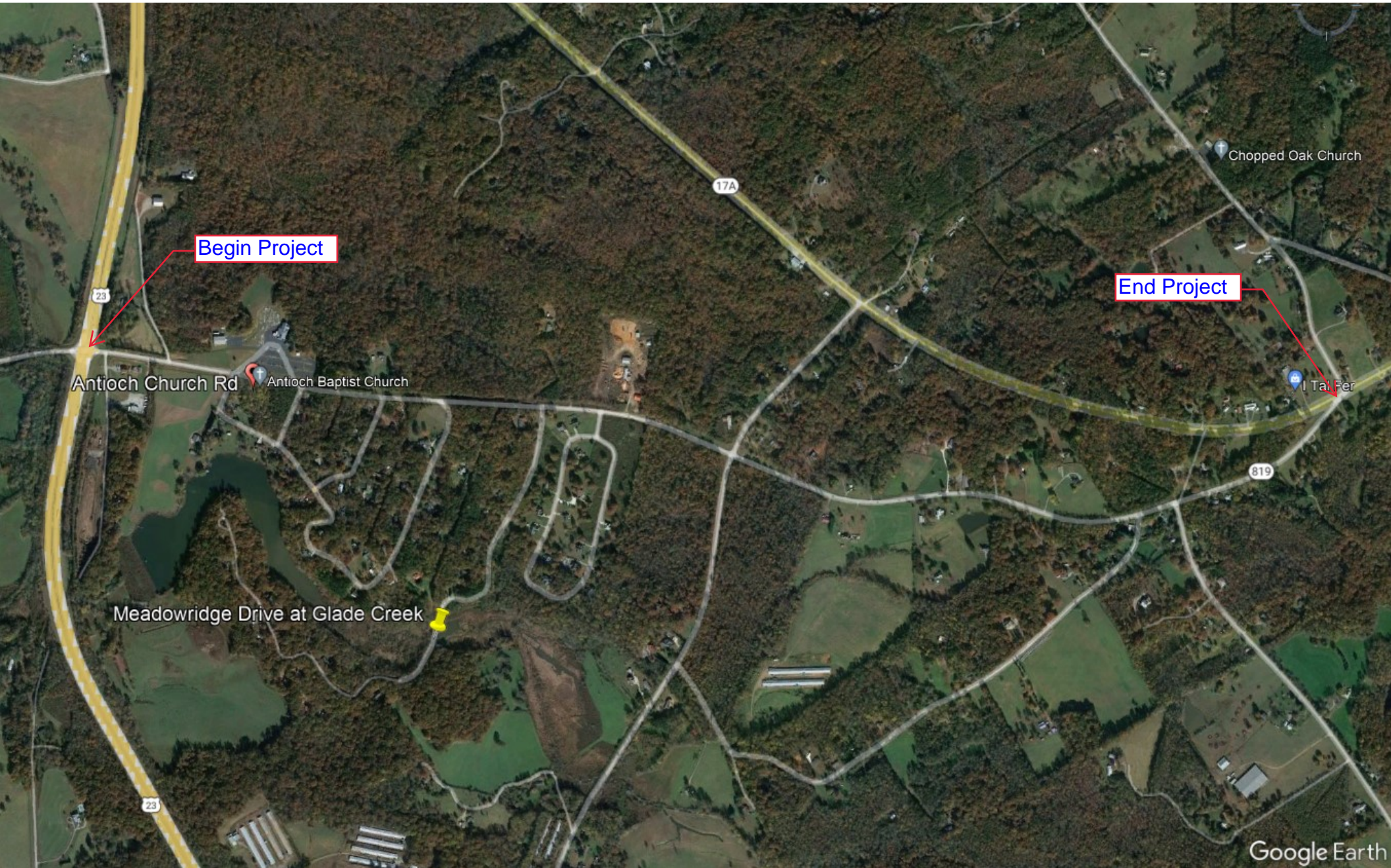
TOTAL BASE BID _____

Submitted By: _____

Name of Corporation, Partnership, Individual

Address: _____

Signature of Duly Authorized Representative





Begin Project

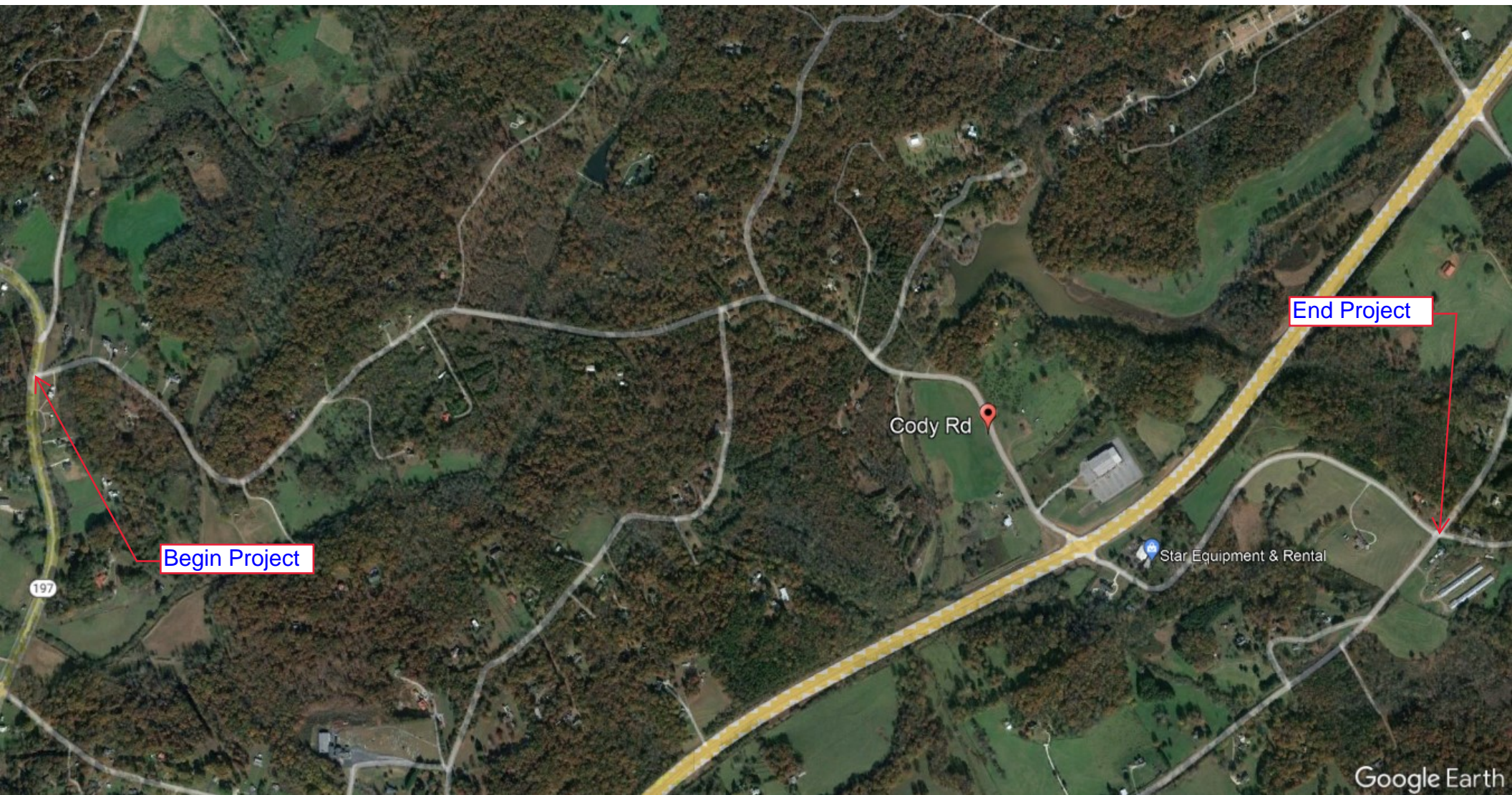
End Project

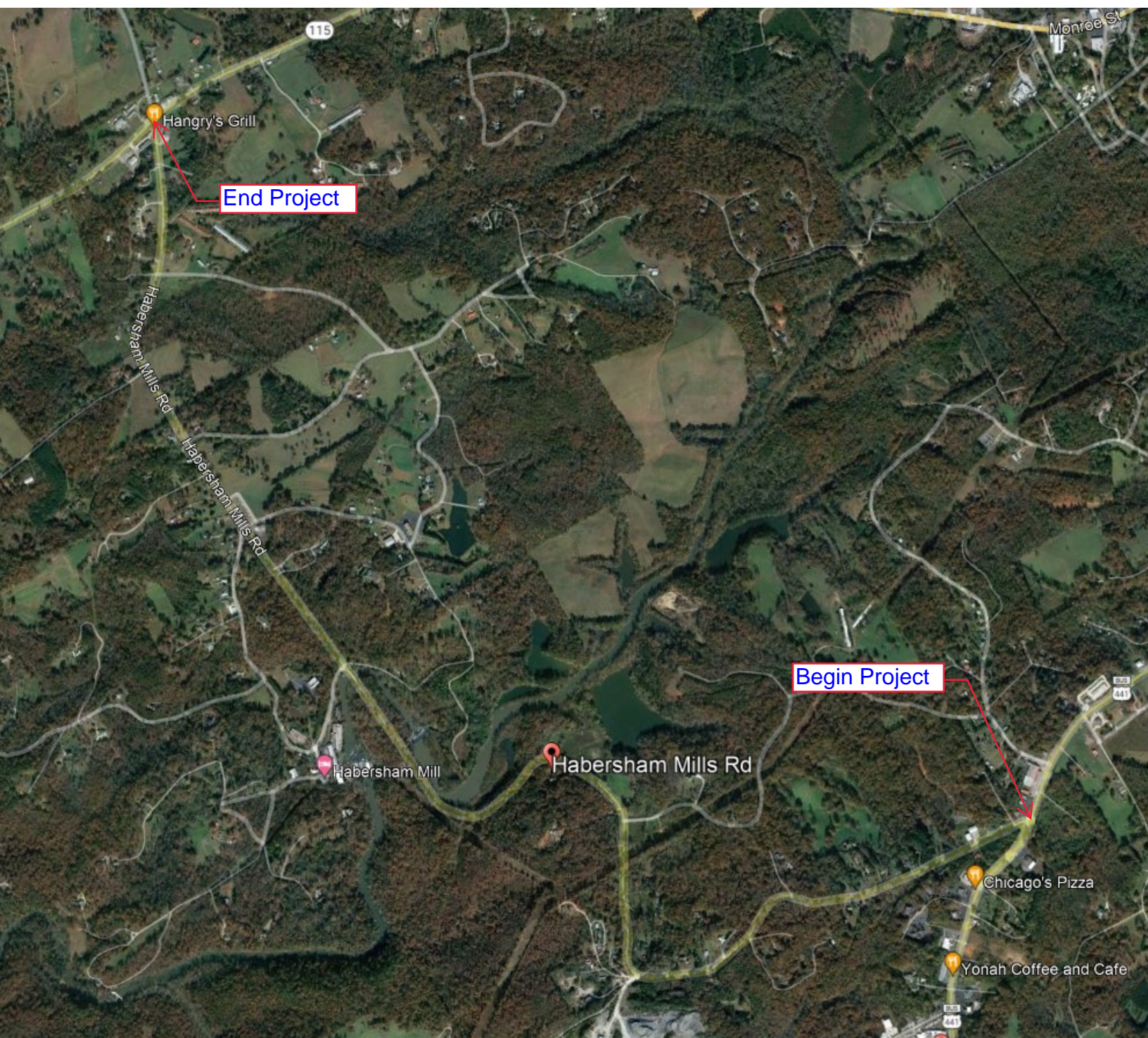
Star Equipment & Rental

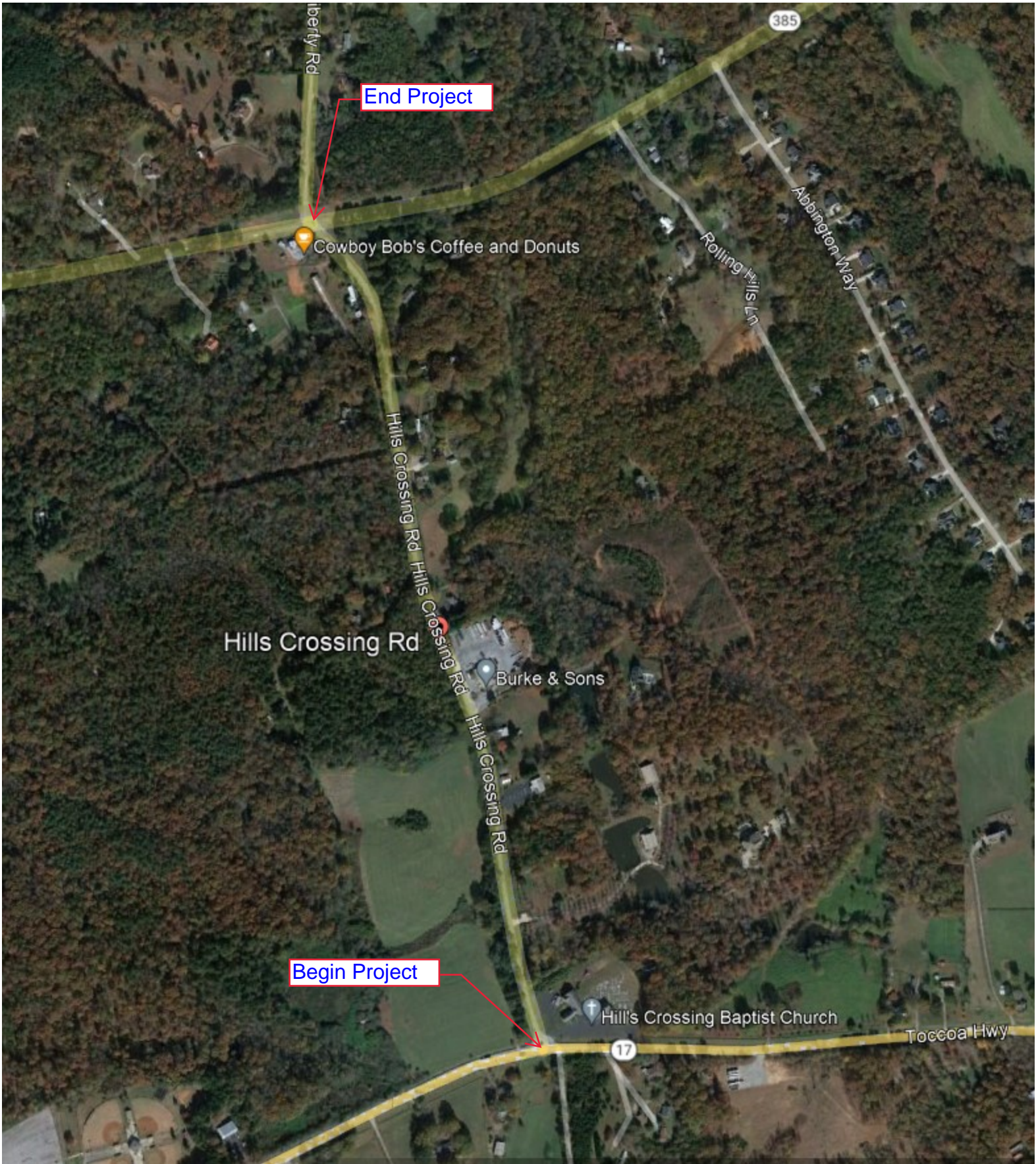
Hazel Grove Elementary School

Fort 13 Airsoft

Habersham Central High School









Begin Project

Hazel Creek

Camp Creek Rd

Hulsey Rd

Hulsey Rd

Habersham Emergency Services - Station 14

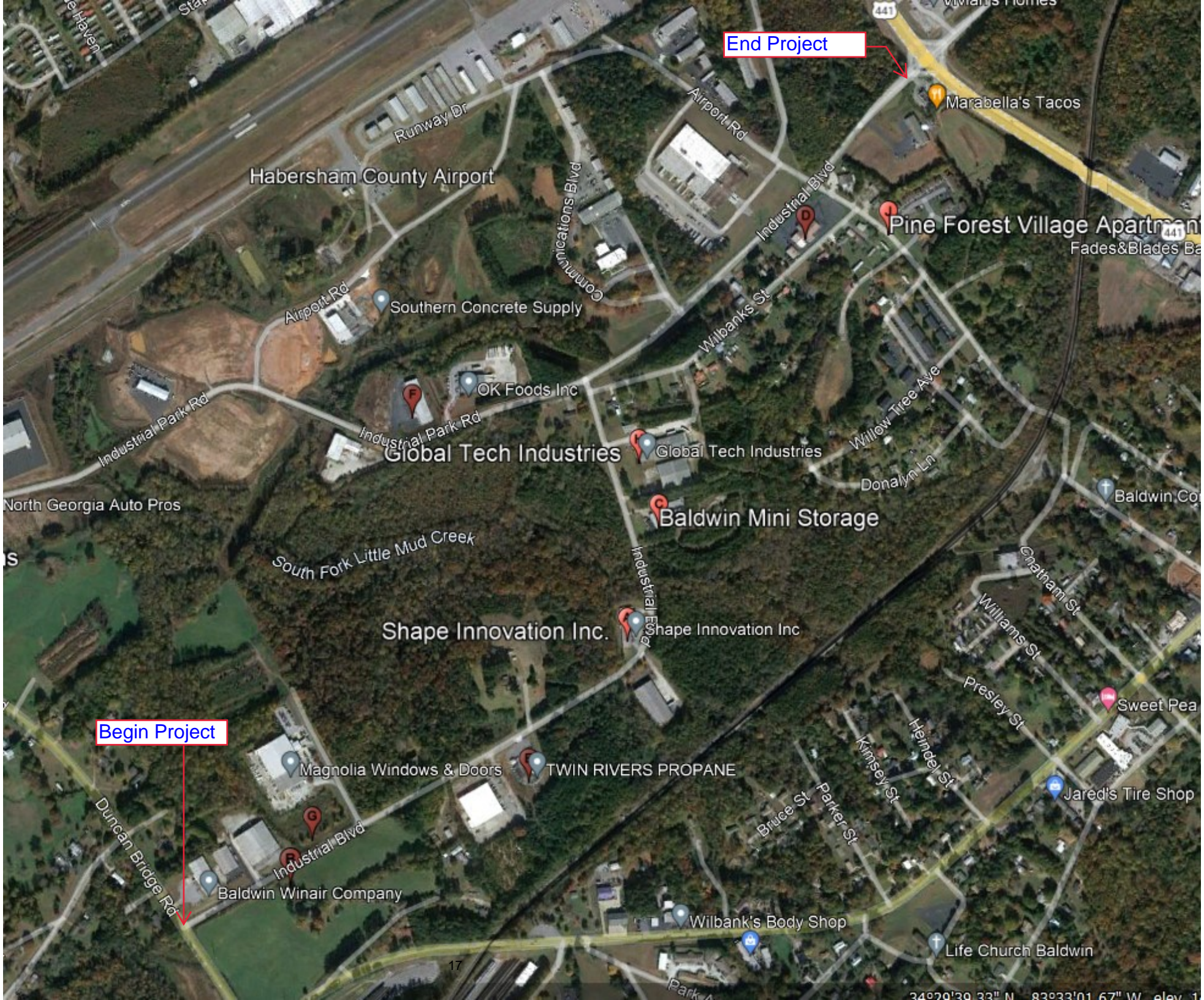
Hulsey Rd

End Project



End Project approx. 1000 ft from Level Grove Intersection

Begin Project approx. 1000 ft from Level Grove Rd Intersection



End Project

Begin Project

Habersham County Airport

Marabella's Tacos

Pine Forest Village Apartments

Southern Concrete Supply

Global Tech Industries

Baldwin Mini Storage

Shape Innovation Inc.

Shape Innovation Inc

Magnolia Windows & Doors

TWIN RIVERS PROPANE

Baldwin Winair Company

Wilbank's Body Shop

Life Church Baldwin

34°02'30.33" N 83°33'01.67" W elev 1



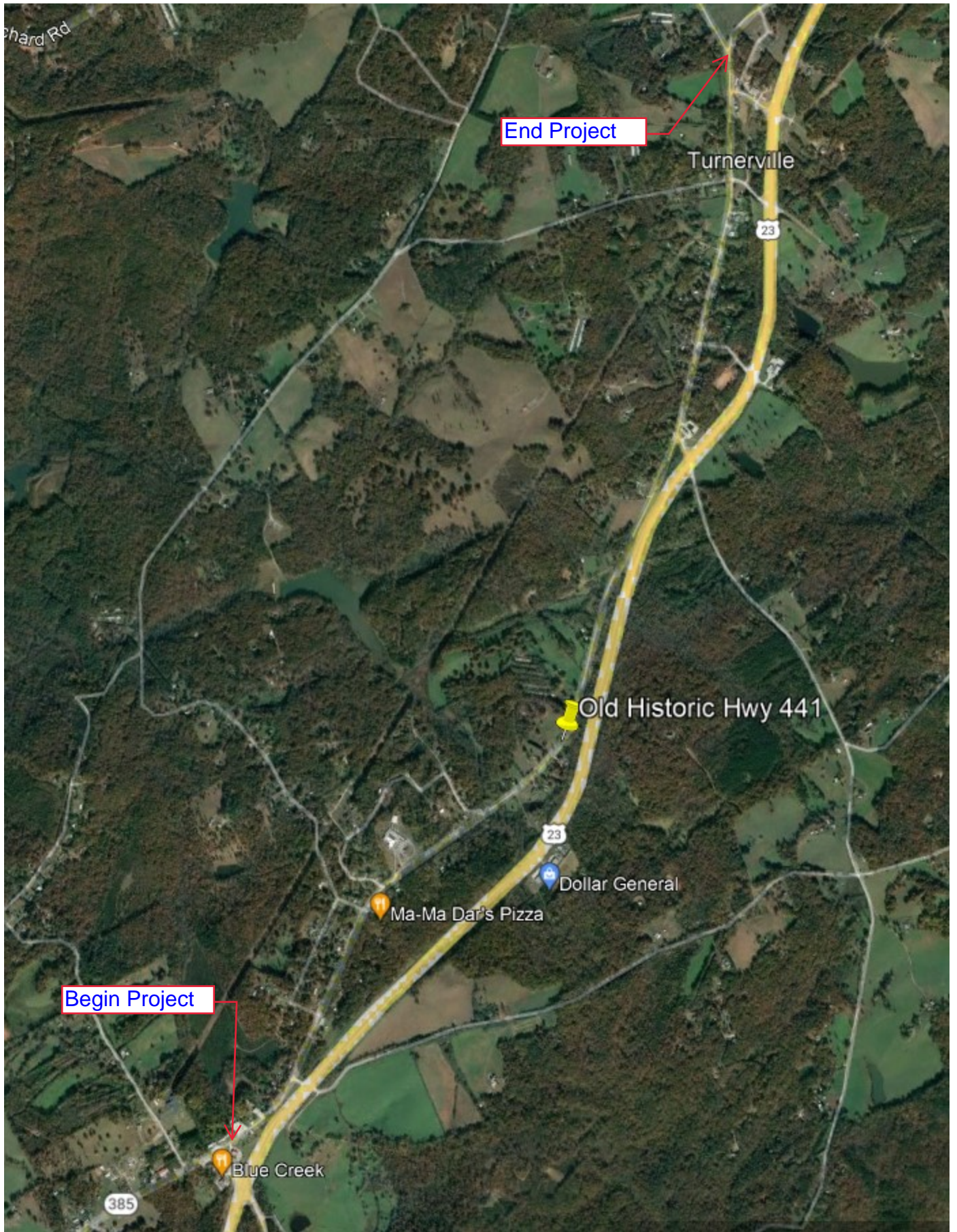
End Project approx. 1500 ft from intersection with Old Historic Hwy 441

Begin Project at intersection with Old Historic Hwy 441

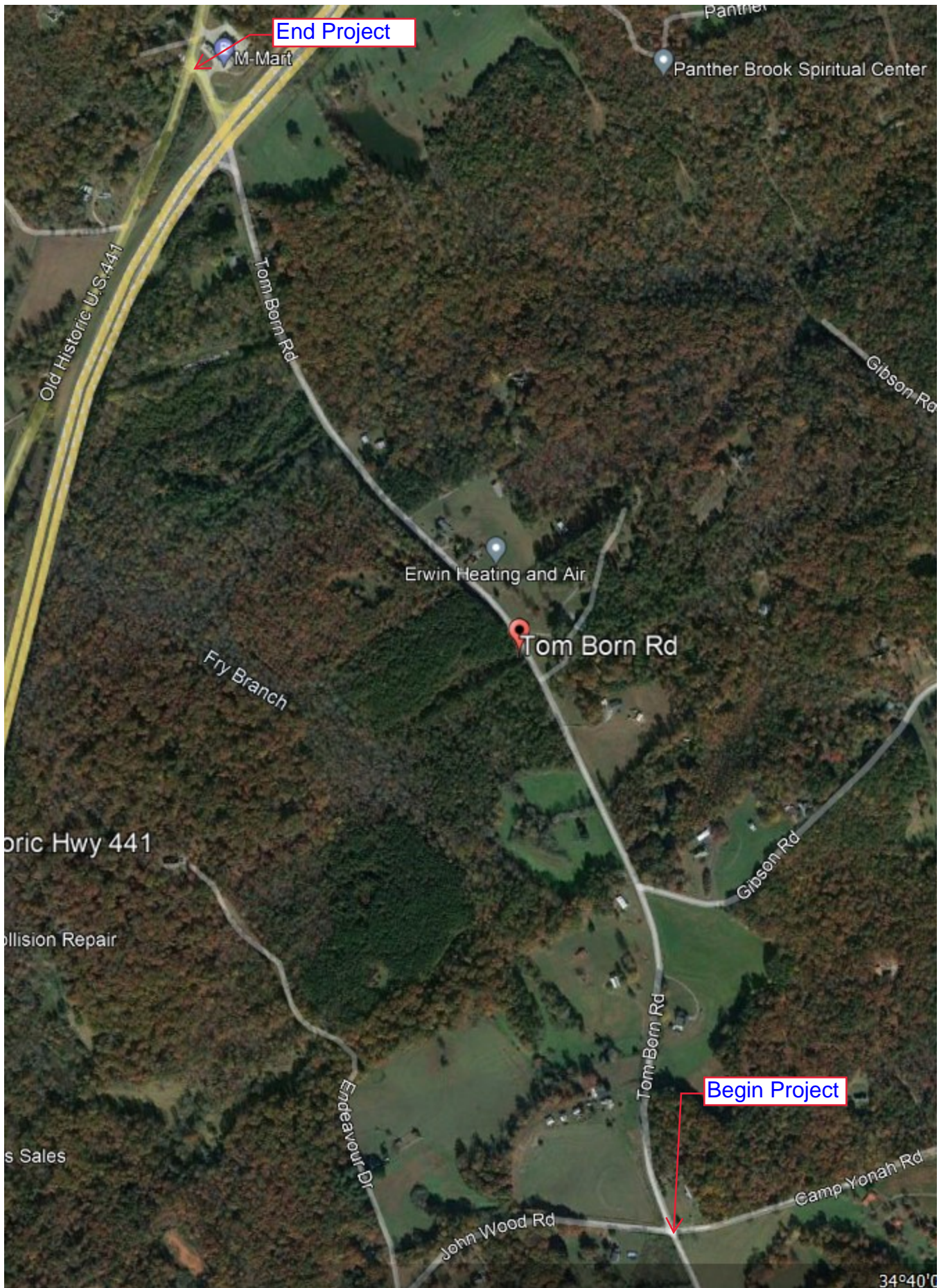
End Project



Begin Project







SIGNATURE SHEET

PROJECT NO.: **LMIG SAP 2023 (137)**
HABERSHAM COUNTY

BID SUBMITTED BY: _____
(Print Name of Firm)

CONTRACT EXECUTED ON BEHALF OF THE CONTRACTOR:

This the _____ Day of _____, 2023

BY: _____ TITLE _____
Printed Name of Official Signing Contract

WITNESS FOR THE
CONTRACTOR _____

.....
CONTRACT EXECUTED ON BEHALF OF HABERSHAM COUNTY:

This the _____ Day of _____, 2023

BY: _____
Habersham County Commission Chairman

WITNESS FOR THE
COUNTY _____

CONTRACT ACCEPTED BY THE COUNTY ON _____, 2023

ATTEST: _____ COUNTY COMMISSION CLERK

BIDDERS DECLARATION

The bidder understands, agrees and warrants:

That the bidder has carefully read and fully understands the full scope of the requirements.

That the bidder has the capability to successfully undertake and complete the responsibilities and obligations in said specifications.

That the bidder has liability insurance and a declaration of insurance form will be provided before the commencement of any work.

That this bid may be withdrawn by requesting such withdrawal in writing at any time prior to **Wednesday, December 13, 2023**, at 2:00 p.m. but may not be withdrawn after such date and time.

That Habersham County reserves the right to reject any or all bids and to accept that bid which will, in its opinion, best serve the public interest. Habersham County reserves the right to waive any technicalities and formalities in the bidding.

That by submission of this bid the bidder acknowledges that Habersham County has the right to make any inquiry or investigation it deems appropriate to substantiate or supplement information supplied by the bidder.

If a partnership, a general partner must sign.

If a corporation, the authorized corporate officer(s) must sign and the corporate seal must be affixed to this bid.

BIDDER:

_____ Name _____ Title _____

_____ Name _____ Title _____

AFFIX CORPORATE SEAL (If Applicable)

CERTIFICATE OF NON-DISCRIMINATION

STATE OF GEORGIA
HABERSHAM COUNTY

PROJECT NO. LMIG SAP 2023 (137)

In connection with the performance of work under this contract, the bidder agrees as follows:

The bidder agrees not to discriminate against any employee or applicant for employment because of race, creed, color, sex, national origin, ancestry or disability. The vendor shall take affirmative action to insure that employees are treated without regard to their race, creed, color, sex, national origin, ancestry or disability. Such action shall include, but not be limited to the following: employment, upgrading, demotion, transfer, recruiting or recruitment, advertising, lay-off or termination, rates of pay or other compensation and selection for training, including apprenticeship.

In the event of the bidder's non-compliance with this non-discrimination clause, the contract may be canceled or terminated by Habersham County. The bidders may be declared, by Habersham County, ineligible for further contracts with Habersham County until satisfactory proof of intent to comply shall be made by the vendor. The bidder agrees to include this non-discrimination clause in any sub-contracts connected with the performance of this agreement.

BIDDER

SIGNATURE

TITLE

CONTRACTOR'S CERTIFICATON

DRUG- FREE WORKPLACE

STATE OF GEORGIA
HABERSHAM COUNTY

PROJECT NO. LMIG SAP 2023 (137)

I hereby certify that I am a principle and duly authorized representative of

Whose address is _____

And that:

1. The provisions of Section 50-24-1 of the Official Code of Georgia Annotated, relating to the "Drug Free Workplace Act" have been complied with in full; and,
2. A drug-free workplace will be provided for the contractor's employee's during the performance of the contract; and,
3. Each subcontractor hired by the Prime Contractor shall be required to ensure that the subcontractor's employees are provided a drug-free workplace. The Prime Contractor shall secure from the subcontractor the following written certification: "As a part of the subcontracting agreement with _____ certifies to the Prime Contractor that a drug-free workplace will be provided for the subcontractor's employees during the performance of this contract pursuant to paragraph (7) of subsection (b) of the Official Code of Georgia annotated Section 50-24-3": and
4. It is certified that the undersigned will not engage in unlawful manufacture, sale distribution, possession, or use of an uncontrolled substance or marijuana during the performance of the contract.

Date: _____

Signature

NON-COLLUSION AFFIDAVIT

STATE OF GEORGIA
HABERSHAM COUNTY

PROJECT NO. LMIG SAP 2023 (137)

The bidder, by its officers and agents or representatives present at the time of filing this bid, being duly sworn, on their oaths say that neither they nor any member of their firm, have in any way, directly or indirectly, entered into any arrangement or agreements with any other bidder, or with any public officer of the County whereby such affiant or affiants or either of them, has paid or is to pay to such bidder or public officer any sum of money, or has given, or is to give to such other bidder or public officer anything of value whatever; or such affiant or affiants or either of them has not, directly or indirectly; entered into any arrangement or agreement with any other bidder(s), which tends to, or does lessen or destroy free competition in the letter of the contract sought for by the attached bids; that no inducement of any form or character other than that which appears upon the face of the bid will be suggested, offered, paid or delivered to any person whomsoever to influence the acceptance of the bid or awarding of the contract, nor has this bidder any understanding or agreement of any kind whatsoever, with any person whomsoever to pay, deliver to, or share with any other person in any way or manner, any of the proceeds of the contract sought by this bid.

Contractor: _____

By: _____

Authorized Contractor Representative

This the _____ Day of _____, 2023

Notary Public: _____

My Commission Expires: _____, 20____



Office of County Commissioners
130 Jacob's Way, Suite 301, Clarkesville, GA 30523
706-839-0200 Fax: 706-839-0219
www.habershamga.com

STATE OF GEORGIA

E-Verify PROGRAM VENDOR/CONTRACTOR AFFIDAVIT AND AGREEMENT

COMES NOW before me, the undersigned officer duly authorized to administer oaths, the undersigned contractor, who, after being duly sworn, states as follows:

By executing this affidavit, the undersigned contractor verifies it's compliance with O.C.G.A 13-10-91, stating affirmatively that the individual, firm or corporation which is engaged in the physical performance of services on behalf of Habersham County has registered with, is authorized to use, and uses the federal work authorization program commonly known as E-Verify, or any subsequent replacement program, in accordance with the applicable provisions and deadlines established in O.C.G.A. 13-10-91. Furthermore, the undersigned contractor will continue to use the federal work authorization program throughout the contract period and the undersigned contractor will contract for the physical performance of services in satisfaction of such contract only with subcontractors who present an affidavit to the contractor with the information required by O.C.G.A. 13-10-91 (b). Contractor hereby attests that its federal work authorization user identification number and date are as follows:

EEV / Basic Pilot Program User ID Number (E-Verify)

FURTHER AFFIANT SAYETH NOT.

BY: Authorized Officer or Agent Signature

Contractor Address

Title of Authorized Officer or Agent of Contractor Above

Company / Contractor Name

Contractor City, State, Zip Code

Date of Contract between Contractor and Habersham County

Sworn to and subscribed before me

This _____ day of _____, 20__

Notary Public

My commission expires: _____

* Any of the electronic verification of work authorization programs operated by the United States Department of Homeland Security or any equivalent federal work authorization program operated by the United States Department of Homeland Security to verify information of newly hired employees, pursuant to the Immigration Reform and Control Act of 1986 (IRCA), P.L. 99-603. As of the effective date of O.C.G.A. § 13-10-91, the applicable federal work authorization program is the "EEV I Basic Pilot Program" operated by the U.S. Citizenship and Immigration Services Bureau of the U.S. Department of Homeland Security in conjunction with the Social Security Administration (SSA).

Request for Taxpayer Identification Number and Certification

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

Print or type See Specific Instructions on page 2.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification; check only one of the following seven boxes: <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input type="checkbox"/> 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 FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>
	5 Address (number, street, and apt. or suite no.)	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 Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see <i>How to get a TIN</i> on page 3. Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="10" style="text-align: center; padding: 2px;">Social security number</td> </tr> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> <tr> <td colspan="10" style="text-align: center; padding: 2px;">or</td> </tr> <tr> <td colspan="10" style="text-align: center; padding: 2px;">Employer identification number</td> </tr> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> </table>	Social security number																				or										Employer identification number																			
Social security number																																																			
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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 on page 3.	

Sign Here	Signature of U.S. person ▶ _____	Date ▶ _____
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General Instructions

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

Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/fw9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS 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-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), 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.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding? on page 2.

By signing the filled-out form, you:

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

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

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

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

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

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

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

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

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

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

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

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

If you are a nonresident alien or a foreign entity, 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 28% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, 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 Part II instructions on page 3 for details),

3. The IRS tells the requester that you furnished an incorrect TIN,

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

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

Certain payees and payments are exempt from backup withholding. See *Exempt payee code* on page 3 and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships* above.

What is FATCA reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code* on page 3 and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

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

Penalties

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

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

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

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

Specific Instructions

Line 1

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

If this Form W-9 is for a joint account, list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9.

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

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

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

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

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

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

Line 2

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

Line 3

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

Limited Liability Company (LLC). If the name on line 1 is an LLC treated as a partnership for U.S. federal tax purposes, check the "Limited Liability Company" box and enter "P" in the space provided. If the LLC has filed Form 8832 or 2553 to be taxed as a corporation, check the "Limited Liability Company" box and in the space provided enter "C" for C corporation or "S" for S corporation. If it is a single-member LLC that is a disregarded entity, do not check the "Limited Liability Company" box; instead check the first box in line 3 "Individual/sole proprietor or single-member LLC."

Line 4, Exemptions

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

Exempt payee code.

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

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

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

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

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

- A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)
- B—The United States or any of its agencies or instrumentalities
- C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)
- E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)
- F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state
- G—A real estate investment trust
- H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940
- I—A common trust fund as defined in section 584(a)
- J—A bank as defined in section 581
- K—A broker
- L—A trust exempt from tax under section 664 or described in section 4947(a)(1)
- M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

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

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

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

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

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

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

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

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

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

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

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if items 1, 4, or 5 below indicate 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), 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)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. 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
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor ⁴
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity ⁴
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. 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
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

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

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.) Also see *Special rules for partnerships* on page 2.

*Note. Grantor also must provide a Form W-9 to trustee of trust.

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

Secure Your Tax Records from Identity Theft

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

To reduce your risk:

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

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

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

For more information, see Publication 4535, Identity Theft Prevention and Victim Assistance.

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

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

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

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

Visit IRS.gov to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

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