

**BURLESON COUNTY, TEXAS  
INVITATION TO BID  
BRIDGE REPLACEMENT AND REPAIR WORK  
CR 119**

**BURLESON COUNTY AUDITOR'S OFFICE**

100 West Buck St., Suite 407  
Caldwell, Texas 777836  
Telephone (979) 567-2331

Bid Request # 2026-0112

Page 1 of 11 Pages

Bids will be received by Jimmy Mynar, Burleson County Auditor at the Burleson County Courthouse 100 West Buck St., Suite 407 Caldwell, Texas 77836 until **Friday, January 30, 2026 at 2:00 p.m.** at which time bids will be publicly opened and acknowledged by Jimmy Mynar, Burleson County Auditor.

**A. SCOPE OF BID**

Bids are solicited for furnishing the merchandise, supplies, service, and/or equipment set forth in this bid request for a period beginning **February 9, 2026** and ending on **September 30, 2026** in accordance with the following Conditions of Bidding.

**B. CONDITIONS OF BIDDING**

The following instructions apply to all bids and become a part of terms and conditions of any bid submitted to the Burleson County Auditor's Office, unless otherwise specified elsewhere in this bid request. All bidders are required to be informed of these Terms and Conditions and will be held responsible for having done so:

1. Definitions: In order to simplify the language throughout this bid, the following definitions shall apply:

- a. **ACI**- American Concrete Institute
- b. **ASTM** – American Society of Testing and Materials.
- c. **BURLESON COUNTY** - Same as County.
- d. **COMMISSIONERS' COURT** - The elected officials of Burleson County, Texas given the authority to exercise such powers and jurisdiction of all county business as conferred by the State Constitution and Laws.
- e. **CONTRACT** - An agreement between the County and a Supplier to furnish supplies and/or services over a designated period of time during which repeated purchases are made of the commodity specified.
- f. **CONTRACTOR** - The successful Bidder(s) of this bid request.
- g. **COUNTY** - The government of Burleson County, Texas and its authorized representative.
- h. **CRSI** – Concrete Reinforcing Steel Institute
- i. **SUB-CONTRACTOR** - Any contractor hired by the Contractor or Supplier to furnish materials and services specified in this bid request.
- j. **SUPPLIER** - Same as Contractor.

- k. **TxDOT Specifications** – Texas Department of Transportation Standard Specifications for Construction and Maintenance of Highways, Streets, and Bridges, November 2014.
  - l. **Vendor** – Same as Contractor
- 2. Upon acceptance and approval by the Commissioners Court, this bid effects a working contract between Burleson County and the successful bidder for the period designated.
- 3. Bids must be received by the Auditor's Office prior to the time and date specified. The mere fact that the bid was dispatched will not be considered; the bidder must have the bid actually delivered.
- 4. The County reserves the right to accept or reject in part or in whole, any bids submitted, for the best interest of the County.
- 5. Burleson County shall not be responsible for any verbal communication between any employee of the County and any potential bidder. Only written specifications and written price quotations will be considered.
- 6. Burleson County reserves the right to reject any bid that does not fully respond to each specified item.
- 7. Bidder must include IRS Form W-9 for the bid to be valid.
- 8. Should there be a change in ownership or management; the contract shall be canceled unless a mutual agreement is reached with the new owner or manager to continue the contract with its present provisions and prices. This contract is nontransferable and may not be reassigned by either party.
- 9. The County may cancel this contract at any time for any reason, provided a thirty-day written notice is given.
- 10. The bid award shall be based on, but not limited to, the following factors:
  - a. Unit price
  - b. Extended price
  - c. Results of testing samples (if required by Burleson County)
  - d. Delivery Schedule and Work Days
  - e. References
  - f. Vendor's past performance record with Burleson County
- 11. Although the cost of products to be provided is an essential part of the Bid, Burleson County is not obligated to award a contract on the sole basis of cost but will award to vendor considered to be the best value to Burleson County.
- 12. Acceptance of merchandise, work, and/or equipment provided shall be made by the County at the sole discretion of the Commissioners Court when all terms and conditions of the contract and specifications have been met to its satisfaction, including the submission to the County of any and all documentation as may be required.

13. Title and Risk of Loss of the goods shall not pass to Burleson County until the County actually accepts and takes possession of the goods at the point or points of delivery.
14. This agreement shall be governed by the Uniform Commercial Code as adopted in the State of Texas as effective and in force on the date of this agreement.
15. Bids must be submitted on quantities and units of measure specified by the bid documents. In the event of errors in extended prices the unit price shall govern. Any suggested change in quantity on the part of the bidder to secure better price or delivery is welcomed and may be given consideration provided that the bidder also bids on the quantity specified.
16. Bids shall include a schedule which specifies a start date, the number of consecutive calendar days required to deliver the commodities under normal conditions, and an end date. The schedule will be developed in accordance to TxDOT Item 8, Prosecution and Progress assuming a Standard workweek (8 3.1.4) and presented in Bar Chart (8 5.5.1) format. The failure to specify delivery time will be considered reason enough to cause the bid to be disregarded. Delivery time quoted will be given consideration in awarding orders. If delivery is not made within a reasonable time of the specified delivery in the bid, the entire order or contract may be canceled and the bidder barred from quoting in future bids.
17. Bids cannot be altered after receiving time. No bid may be withdrawn after opening time without acceptable reason and with the approval of the County Auditor.
18. Bids must be submitted on this form and returned in a sealed envelope clearly marked with Vendor Name and Bid Number to ensure proper recognition upon its arrival. Bids will not be considered if submitted by telephone, fax or any other means of rapid dispatch, nor will a bid be considered if submitted to any other person or department other than specifically instructed. Bids received after the expressed date and time listed in this bid will be returned unopened to the vendor. Bids submitted by any other person or department other than the Burleson County Auditor's Office will not be accepted.
19. If vendor in receipt of notice is unable to bid, the bid should be submitted as a "No Bid" and returned to the Auditor's Office before opening time. This is necessary if vendor wants to remain on vendor list and receive future bid notifications.
20. Bids must show full firm name, mailing address and telephone number and be manually signed by an authorized sales or quotation representative of the bidder. Firm name and authorized signature shall appear in each space provided.

21. In the event of a needed change in the specifications sent to the bidder, it is understood that all the foregoing terms shall apply to the addendum or addenda.
22. Burleson County reserves the right to extend this contract annually for a one (1) year period with no changes in the terms or conditions of this contract, if agreed upon by both parties.
23. If sample testing is required, the Vendor will perform test(s) through a third party. Vendor will be required to allow the third-party access to the facilities in order to acquire samples for testing. Failure to submit requested testing may disqualify bid.
24. References are to be provided by bidder, Burleson County may be included the list of references. Failure to submit references SHALL result in disqualification of bid.
25. Contractor shall observe and comply with all federal, state and local laws, safety, and health regulations, ordinances, and all regulations which in any manner effect conduct of the work or services being performed.
26. In order to insure the safety of the public, the Contractor shall coordinate all work or deliveries with the Road and Bridge Department.
27. Any Subcontracting must be approved prior to commencement of the contract by the County Engineer.
28. Any variation from the specifications in this bid document must be indicated on the bid or on a separate attachment to the bid and labeled as such.
29. Any brand name, or manufacturer's reference used is considered to be descriptive – not restrictive – and is indicative of the type and quality the County desires to purchase. Bids on similar items of like quality will be considered only if it is noted in the bid documents and accompanied by fully descriptive product literature. All substitutions will contain the same active ingredients in the same percentages of the items listed in the bid. If notation of substitution is not made, it is assumed the vendor is bidding the item specified.
30. The County does not guarantee to purchase minimum or maximum quantities. Quantities listed in the bid are used for engineer's estimate purposes only.
31. In the event the Supplier is unable to furnish any item within a reasonable time after order is placed due to strikes, war or any reason beyond the Supplier's control, the County reserves the right to purchase these items from any source, without causing this contract to be canceled.
32. The successful vendor should submit itemized invoices with clearly marked remittance copies to the following address;

Burleson County Auditor  
100 West Buck St., Suite 407  
Caldwell, Texas 77836

Statements of accounts will not be sufficient to warrant payment. Unless other arrangements have been made; all invoices to be paid in full within 30 days after satisfactory delivery of commodities and or services and receipt of invoice at the listed address. Checks will be made payable to the successful vendor only, and shall not include sub-contractors, assignees, or any other party.

33. As a governmental subdivision, Burleson County is exempt from most types of taxes, including but not limited to sales tax, excise tax, and import duties. Such costs must not be included in bid prices. Tax Exemption Certificates can be obtained upon request by contacting the Burleson County Auditor's Office - (979) 567-2331.
34. Upon acceptance of a purchase order for any commodity or materials purchased by Burleson County, the vendor agrees to protect the county from any claim involving patent right infringement, copyright infringement, sales franchise disputes.
35. Unless otherwise specified, all items ordered from the successful vendor must be new, unused, and in first class condition. Products usually packaged for commercial sale shall be furnished in proper container so as to facilitate storage and handling.
36. Potential Vendors are advised they may have disclosure requirement pursuant to Texas Local Government Code, Chapter 176. This law requires persons desiring to do business with the County to disclose any gifts that have an aggregate value in excess of \$250.00 given to any employee of the County, County Official to the County Official's family members or employment of any employee of the County, County Official or the County Official's family members during the preceding twelve (12) month period. The disclosure questionnaire must be filed with the Burleson County Clerk. Refer to Texas Local Government Code, Chapter 176 for the details of this law.
37. Bidder understands that Burleson County is a government subject to Texas State and Federal public information statutes. Bidder hereby waives any obligation to the release to the public of any documents submitted in accordance with this bid.

**C. SPECIAL PROVISIONS**

1. Vendor will be required to deliver to Burleson County Road and Bridge Department or job site in Burleson County when and where requested and remain on the job with truck and operator as long as required to completely place load.

2. Burleson County reserves the right to test any materials delivered at the requested site for compliance with specifications. The Bidder will remove immediately from the job site or right of way any materials that are deemed unsatisfactory.
3. Material Safety Data Sheets and Placards must be furnished at the time of delivery as specified by State and Federal Regulations.
4. Any Vendor vehicles traveling on County roads will not exceed its legal gross weight.

**D. INSURANCE REQUIREMENTS**

The Bidder shall instruct his insurance agent or carrier to furnish to the County a Certificate of Insurance attesting to the issuance of the following parts of this section. Please note that such Certificates of Insurance and any required bonds must be issued and then approved by Burleson County Auditor's Office. The Certificate of Insurance must be approved by the Auditor's Office before any deliveries can be made.

1. The Bidder shall furnish and keep in full force the following insurance during the term of this Contract:
  - a. Statutory Workmen's Compensation and Employer's Liability Insurance with waiver of subrogation.
  - b. General Liability with limits for bodily injury and for property damages of not less than \$2,000,000 CSL with Burleson County named as an additional insured.
  - c. Comprehensive Automotive Liability with single limits of \$1,000,000 for Bodily Injury and Property Damage Liability.
  - d. Cargo Insurance to sufficiently cover materials transported.
2. All of the aforementioned policies and Certificates of Insurance should be issued immediately after the Bidder receives notification of award.
3. The Vendor agrees to hold harmless Burleson County from any and all claims and liability due to the acts of the Vendor's employees and the operation of his equipment. The Vendor also agrees to hold harmless Burleson County from any and all expenses, including attorney fees, incurred by Burleson County in litigation or otherwise resisting such claims or liabilities as a result of the Vendor's employees' activities. Further, the Vendor agrees to protect, indemnify and hold harmless Burleson County from and against all claims, demands and causes of action of every kind and character brought by any employees of the Vendor against Burleson County due to personal injuries and/or death to such employee resulting from any neglect act, by either commission or omission on the part of the vendor or Burleson County.

**E. REFERENCES**

Vendors shall provide a list of at least three (3) references, where work comparable in quality and scope to that specified has been performed within the past five (5) years. This list should include the names, phone number and email of the company/entity for which the prior work was performed to contact these references. Burleson County may be listed as a reference. A negative reference may be grounds for disqualification of bid.

Company/Entity:

\_\_\_\_\_

Contact:

\_\_\_\_\_

Phone:

\_\_\_\_\_

Email:

\_\_\_\_\_

Company/Entity:

\_\_\_\_\_

Contact:

\_\_\_\_\_

Phone:

\_\_\_\_\_

Email:

\_\_\_\_\_

Company/Entity:

\_\_\_\_\_

Contact:

\_\_\_\_\_

Phone:

\_\_\_\_\_

Email:

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**F. PRE-BID MEETING**

A non-mandatory Pre-Bid meeting may be arranged by contacting Paul Malek with MBC Management at (936)825-1603 or p.malek@mscc.net between **Tuesday, January 20, 2026 and Wednesday January 21, 2026, 9am-5pm**. This meeting is for project questions and answers. Burleson County will not accept questions pertaining to the project/bid after the Pre-Bid meeting.

**G. SPECIFICATIONS**

1. All work shall be done in accordance with plans, drawings, and specifications indicated and described in this section and in the best and most workmanlike manner by qualified, careful and efficient workers, in strict conformity with the best accepted practices of each craft concerned, and at all times workmanship shall be subject to inspection and approval of the County through the County Engineer.
2. Quantities are estimated. It is the Contractor's responsibility to check and confirm measurements. Quantities will be verified by Contractor before work begins.
3. The Contractor shall get prior approval from TxDOT to stock pile materials outside of the County right-of-way. Contractor must provide written proof of TxDOT approval to the Road and Bridge Supervisor, prior to stock piling materials on TxDOT right of way. The Contractor shall get prior approval from Burleson County Road and Bridge Supervisor to stockpile materials inside County right-of-way.
4. The Contractor will furnish all labor, material and equipment to complete the work.
5. The County may, at any time during construction, perform random testing throughout the construction period.
6. Overweight trucks will NOT be permitted on the project.
7. **Bids for the proposed projects shall be LUMP SUM.**
11. **For CR 119 Bridge at Davidson Creek location**

**Base Bid- Bridge Repair**

For estimating purposes, the work shall consist of the repair of the Center Bent and installation of Guardrail in accordance to Drawing S2, County Road



119 @ Davidson Creek Bridge Repair Plan, MBC Management, plans, specifications, and engineering drawings. (Exhibit 1)

12. **For CR 119 Bridge at Davidson Creek Relief location**

**Base Bid – Bridge Demolition**

For estimating purposes, the work shall consist of the demolition of the existing bridge to the grades, lines, and scope in accordance to Drawing S1, County Road 119 @ Davidson Creek Relief Bridge Replacement Plan, MBC Management Plans, specifications, and engineering drawings. (Exhibit 1)

Burleson County will be responsible for hauling and disposal of spoils from bridge demolition.

13. **For CR 119 Bridge at Davidson Creek Relief location**

**Base Bid – Bridge Replacement**

For estimating purposes, the work shall consist of the construction of a replacement bridge in accordance to Drawing S1, County Road 119 @ Davidson Creek Relief Bridge Replacement Plan, MBC Management, plans, specifications, and engineering drawings. (Exhibit 1)

14. All excess/unused material shall be removed from all work site areas within thirty (30) days of the completion of the project.
15. **Payment** will be a percentage of the lump sum bids based project progress. Five (5) percent retainage will be withheld from progress payments.
16. Should any damage to the county's property or any surrounding privately-owned property be caused by the general contractor or sub-contractor, the general contractor will be responsible for the repairs. The county may, however, elect to make repairs and/or replace damaged property and deduct the cost from monies due, or to become due, to the contractor.
17. All subcontractors must be approved by the County Engineer.

**H. Base BID.** The bid form must include unit price, extended price, and bid total price entries by contactor

## County Road 119 at Davidson Creek Bridge Projects

<b>Base Bid</b>				
<b>Description</b>	<b>Unit</b>	<b>QTY</b>	<b>Unit Price</b>	<b>Extended Price</b>
County Road 119 at Davidson Creek Bridge Repair	LS	1.0		
County Road 119 at Davidson Creek Relief Bridge Demolition	LS	1.0		
County Road 119 at Davidson Creek Relief Bridge Replacement	LS	1.0		
			<b><u>Base Bid Total</u></b>	

**I. CERTIFICATION OF BID**

The undersigned affirms that they are duly authorized to execute this contract, that this bid has not been prepared in collusion with any other vendor, and that the contents of this bid have not been communicated to any other vendor prior to the official opening of this bid.

Signed by: \_\_\_\_\_

Typed Name: \_\_\_\_\_ Title: \_\_\_\_\_

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

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

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

P.O. Box / Street

\_\_\_\_\_  
City State Zip

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

Vendor Identification Number: \_\_\_\_\_

**CORPORATE SEAL IF SUBMITTED BY A CORPORATION**

**END OF BID REQUEST # 2026-0112**

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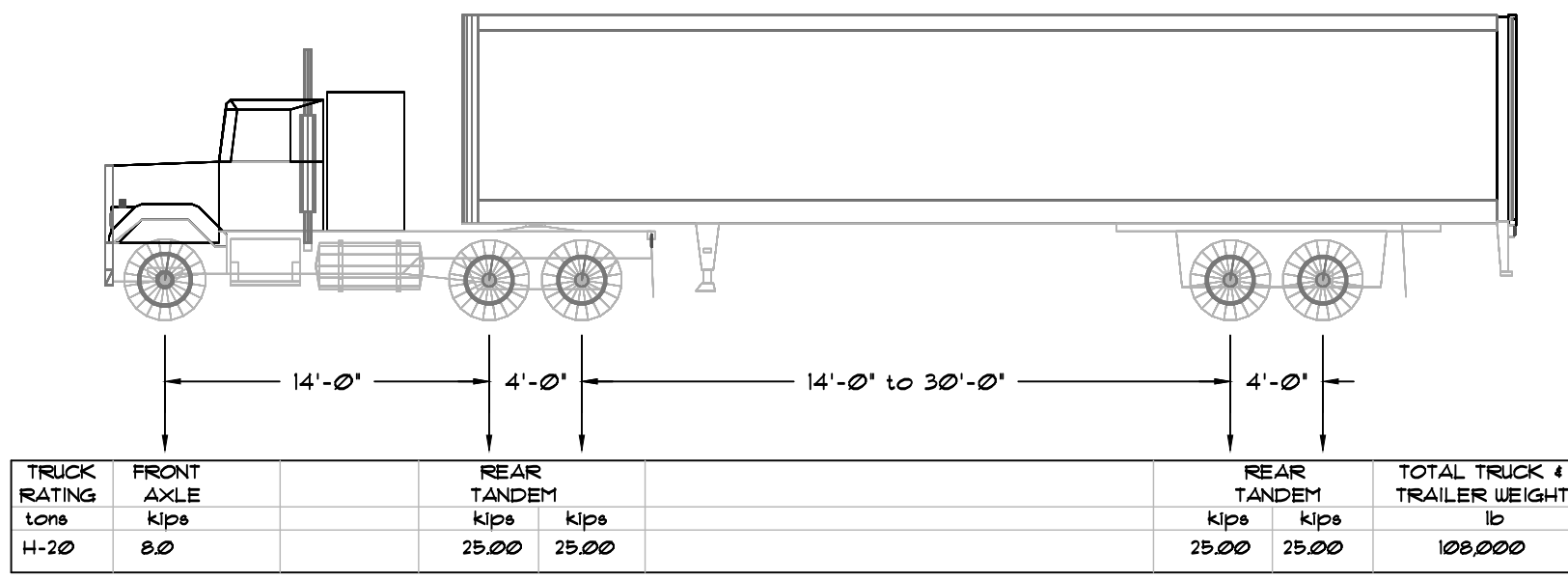
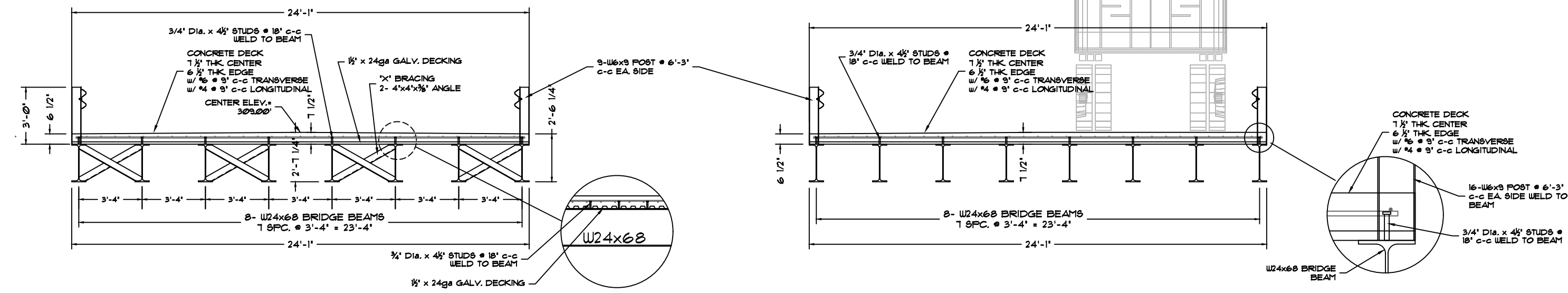
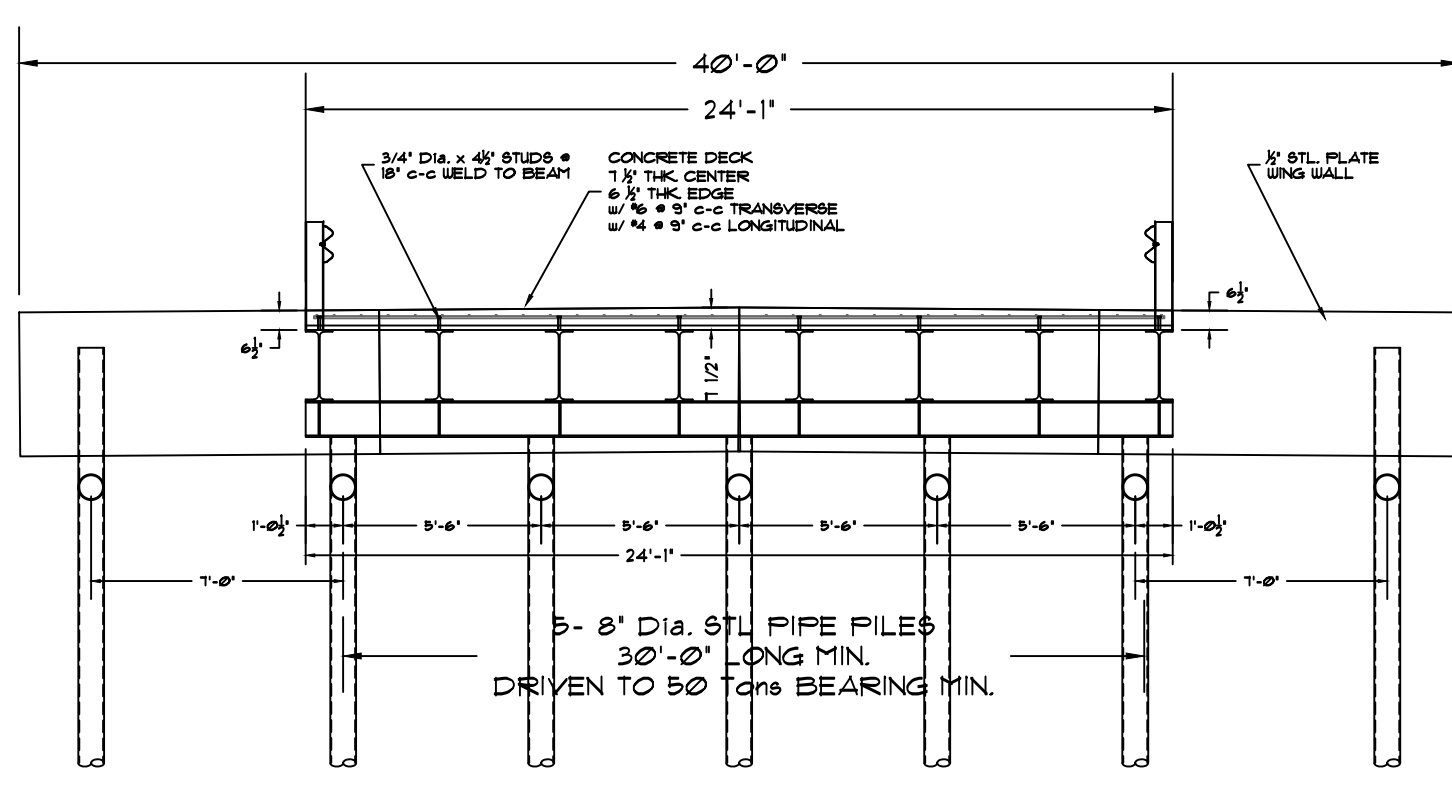
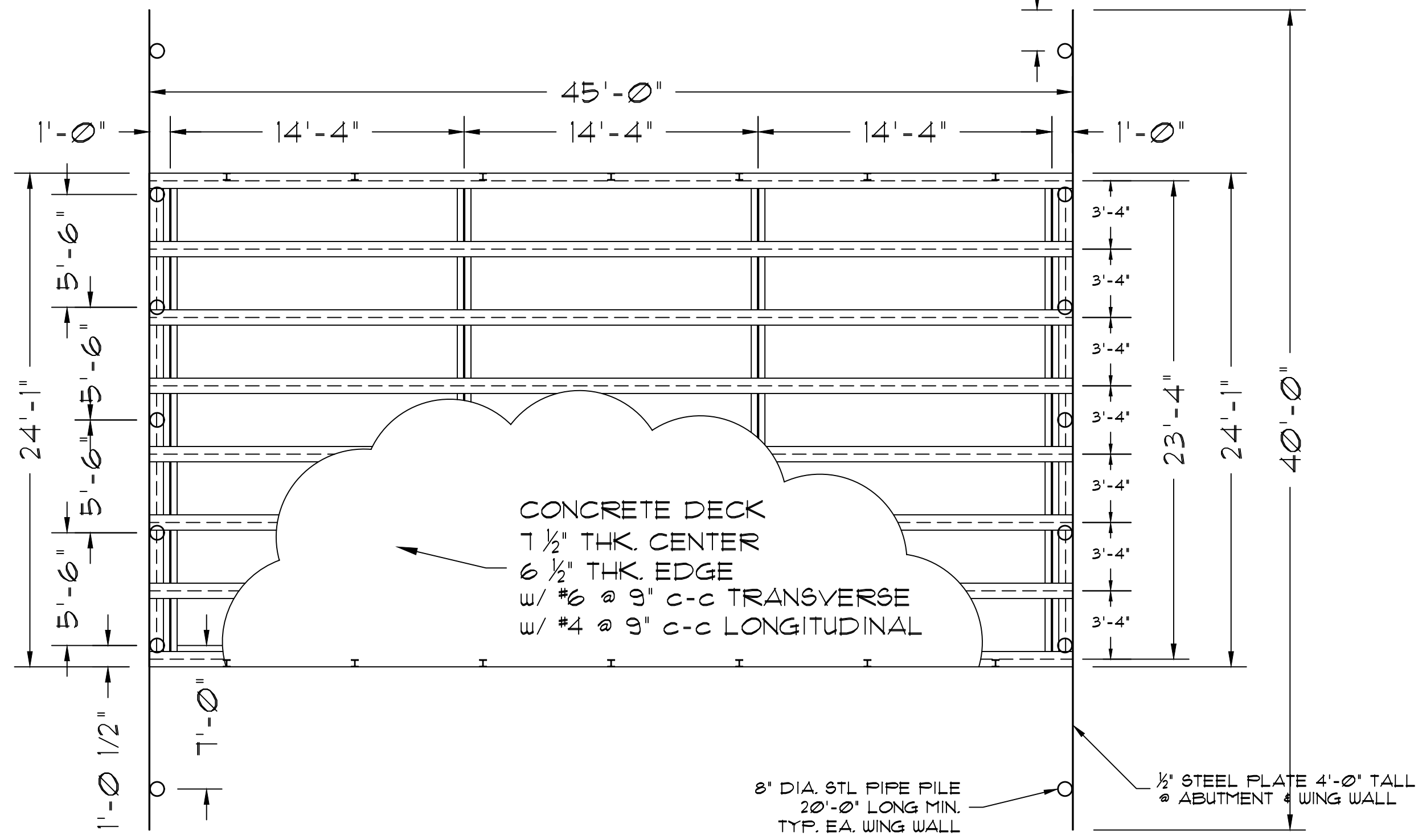
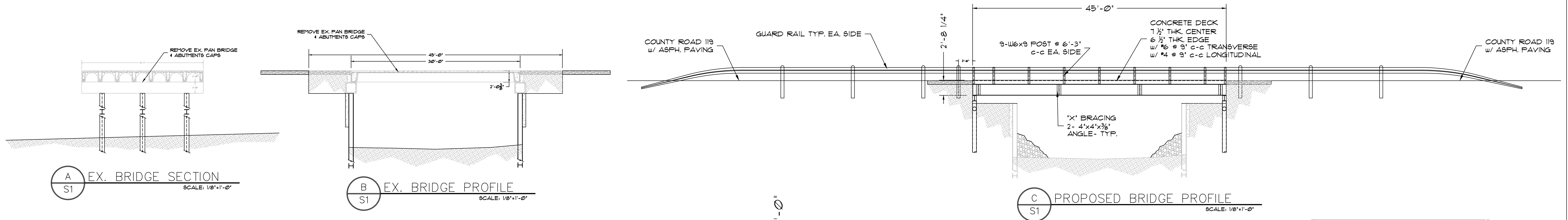
By signing below, Burleson County agrees that this bid, **#2026-0112**, will be awarded as dictated on the associated bid tabulation sheet, to the vendor whose name appears above and both parties agree to the terms and conditions contained herein.

By: \_\_\_\_\_

Burleson County Judge: \_\_\_\_\_

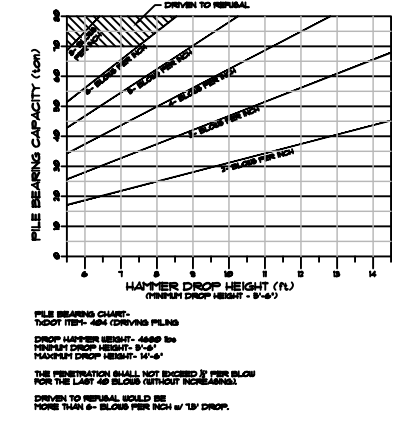
Date: \_\_\_\_\_ Attest: \_\_\_\_\_

Burleson County Clerk: \_\_\_\_\_



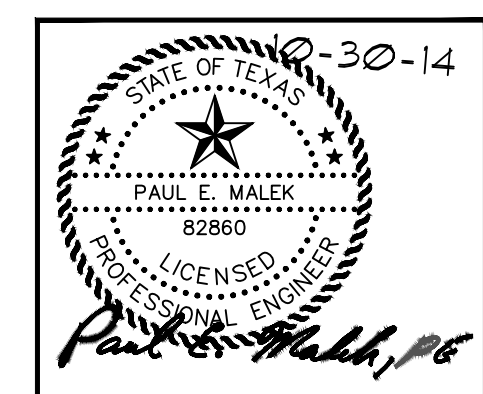
**BUILDING CODE:**  
1. 2000 EDITION OF THE INTERNATIONAL BUILDING CODE  
LOADS:  
1. DEAD LOAD = 15 PSF  
2. ALLOWABLE DECK LIVE LOAD = 10 PSF  
3. VEHICLE LOAD = 30,000 LB. AXLE  
(4) 30' LONG PER AASHTO = 20,000 LB. AXLE  
4. WIND LOAD:  
WIND SPEED = 100 MPH  
WIND EXPOSURE = 10  
WIND IMPORTANCE FACTOR = 1.0  
WIND RESPONSE = 1.0  
HORIZONTAL LOAD = 15,000 PSF  
WIND HORIZONTAL RESISTANT FORCE = 1,000 LB.  
BUOYANCY FORCE = 1,000 LB. TOTAL  
5. SUPERIMPOSED LATERAL LOAD DUE TO BREAKAWAY  
6. SUPERIMPOSED LATERAL FORCE / RESISTANT = 1,000 LB.  
7. SEISMIC LOAD GROUP: 1  
SITE CLASS: 2  
8. SUPPORT REACTION COEFFICIENTS  
9. LOAD PER PILE / PER (3) PILES / PER EACH END

**I. CONCRETE**  
A. ALL CONCRETE SHALL HAVE A MINIMUM COMPRESSIVE STRENGTH OF 3,600 PSI AT 28 DAYS IN ACCORDANCE WITH ASTM C-39 AND SHALL HAVE AN APPROVED AIR ENTRAINMENT AGENT.  
B. WHERE CONCRETE IS PLACED AGAINST FORMS OR SEAL SLABS REINFORCING BARS SHALL HAVE A MINIMUM OF 2 INCHES CLEAR COVER UNLESS SHOWN OTHERWISE. WHERE CONCRETE IS PLACED AGAINST EARTH REINFORCING BARS SHALL HAVE A MINIMUM OF 3 INCHES CLEAR COVER.  
C. CHAMFER ALL EXPOSED EDGES 3/4 INCHES UNLESS SHOWN OTHERWISE.  
**II. REINFORCING STEEL**  
A. ALL REINFORCING STEEL SHALL HAVE A MINIMUM YIELD STRENGTH OF 60,000 PSI.  
B. DETAILING OF REINFORCING SHALL BE IN ACCORDANCE WITH ACI 308, LATEST EDITION, UNLESS SHOWN OTHERWISE. PLACING OF REINFORCING SHALL BE IN ACCORDANCE WITH CRSI, RECOMMENDED PRACTICE FOR PLACING OF REINFORCING BARS, LATEST EDITION.  
C. WHERE IT IS NECESSARY TO SPLICE REINFORCEMENT AT LOCATIONS OTHER THAN THOSE SHOWN ON THE DRAWINGS, THE SPLICE LOCATIONS SHALL BE APPROVED BY THE ENGINEER. LAP SPLICES AND OVERLAP LENGTHS NOT SHOWN ON THE DRAWINGS SHALL BE IN ACCORDANCE WITH CRSI, LATEST EDITION.  
**III. STRUCTURAL FILL**  
A. ALL FILL SHALL BE COMPACTED TO 95% OF MODIFIED PROCTOR DENSITY (ASTM D-1557) AND SHALL BE FIELD TESTED IN ACCORDANCE WITH ASTM D-2922.



I CERTIFY THAT THE BRIDGE BUILT TO PLANS AND NOTES WILL SUPPORT THE HS-20 LOADS AS SHOWN IN THE CHART ABOVE. THE HS-20 LOAD RATING IS AN INVENTORY RATING.

Paul E. Malek, P.E.



BURLESON COUNTY  
100 WEST BUCK STREET  
CALDWELL, TEXAS 77836

CONSTRUCTION MANAGEMENT AND DESIGN SERVICES  
M.B.C.  
Management

1015 HWY. 6 N.  
NAVASOTA, TX 77868  
Ph. (936) 825-1603  
Fax (936) 825-1624

COUNTY ROAD 119  
DAVIDSON CREEK  
RELIEF BRIDGE REPLACEMENT  
PLAN

APPROVED:  
DRAWING NO.  
S1

NO.	REVISIONS	DATE	BY	DRAWN BY:
				PEM
				DATE
				OCT. 30, 2014
				SCALE
				AS SHOWN

THESE PLANS WERE PREPARED UNDER THE SUPERVISION OF  
MBC MANAGEMENT  
FIRM NO. F-769  
1015 HWY 6 NORTH NAVASOTA, TX 77868  
CONSULTING ENGINEER PAUL MALEK, P.E.  
P.E. LICENSE # 82860



**Request for Taxpayer  
Identification Number and Certification**

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

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

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

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

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

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

**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.

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

**Part II Certification**

Under penalties of perjury, I certify that:

- 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
- 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
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

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

<b>Sign Here</b>	Signature of U.S. person	Date
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**General Instructions**

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

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

**What's New**

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

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

**Purpose of Form**

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## Backup Withholding

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

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

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

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

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

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

## What Is FATCA Reporting?

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

## Updating Your Information

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

## Penalties

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

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

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

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

## Specific Instructions

### Line 1

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

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

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

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

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

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

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

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

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

### Line 2

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

### Line 3a

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

IF the entity/individual on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation.
• Individual or	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 <sup>1</sup>	Generally, exempt payees 1 through 5. <sup>2</sup>
• Payments made in settlement of payment card or third-party network transactions	Exempt payees 1 through 4.

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

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

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

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

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

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

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

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

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

G—A real estate investment trust.

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

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

J—A bank as defined in section 581.

K—A broker.

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

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

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

## Line 5

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

## Line 6

Enter your city, state, and ZIP code.

## Part I. Taxpayer Identification Number (TIN)

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

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

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

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

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

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

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

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

## Part II. Certification

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

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

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

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

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

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

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

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

## What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee <sup>1</sup>
b. So-called trust account that is not a legal or valid trust under state law	The actual owner <sup>1</sup>
6. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
7. Grantor trust filing under Optional Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))**	The grantor*

For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing Form 1041 or under the Optional Filing Method 2, requiring Form 1099 (see Regulations section 1.671-4(b)(2)(i)(B))**	The trust

<sup>1</sup> List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup> You must show your individual name on line 1, and enter your business or DBA name, if any, on line 2. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

<sup>4</sup> List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.)

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

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

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

## Secure Your Tax Records From Identity Theft

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

To reduce your risk:

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

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

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

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

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

**Protect yourself from suspicious emails or phishing schemes.**

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

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

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

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

## Privacy Act Notice

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