

**REQUEST FOR PROPOSALS #CU2205
BOND UNDERWRITING SERVICES**

Table of Contents

Section 1	General Information and Standard Terms and Conditions.....	Page 2
Section 2	Eligibility Requirements.....	Page 5
Section 3	Background Information.....	Page 6
Section 4	Scope of Services and Comments on Plan of Finance.....	Page 6
Section 5	Vendor Information and Qualifications.....	Page 8
Section 6	Proposal Evaluation Criteria and the Selection Process.....	Page 9
Section 7	Additional Information.....	Page 11

Appendices

1	Municipal Bond Underwriting Experience
2	Public University Bond Underwriting Experience
3	Negotiated Public University Underwriting Experience Detail
4	Interest Rate Scales

Exhibits:

Exhibit A	Taxpayer Identification Form W9
Exhibit B	Purchasing Affidavit
Exhibit C	Title Page
Exhibit D	Agreement Addendum

Questions will be received until 4:00 PM EST on February 15, 2022

Proposals will be received until 4:00PM EST on February 25, 2022

REQUEST FOR PROPOSALS

RFP # CU2205 BOND UNDERWRITING SERVICES

SECTION 1: GENERAL INFORMATION AND STANDARD TERMS AND CONDITIONS

1.1 Purpose: Concord University (“Concord” or the “University”) seeks to retain a bond underwriting firm or firm to assist with the refinancing of its Series 2014 Housing Revenue Bonds.

1.2 Schedule of Events:

Release of RFP:	February 8, 2022
Question Deadline:	February 15, 2022, 4:00 PM ET
Addendum/Response to Questions:	February 18, 2022
Proposal Due Date:	February 25, 2022, 4:00 pm ET
Target Award Date:	March 8, 2022

Questions and Answers: Questions concerning this RFP will be received in writing (via e-mail is acceptable) by the point of contact until the deadline identified in Section 1.2. When submitting questions by e-mail, please reference RFP #CU2205 in the subject line. Questions, if any, will be answered by addendum and posted to the webpage identified in Section 1.4 below

1.3 Bidder’s Point of Contact: The sole point of contact for questions, clarification and inquiries concerning this Request for Proposal (RFP) is:

John Galatic, Vice President of Business & Finance/CFO
Concord University
Marsh Hall, Room 227A
P.O. Box 1000
1000 Vermillion Street
Athens, WV 24712

Phone: (304) 384-5190
Email: jgalatic@concord.edu

1.4 Posting of Information: This RFP and any addenda, including answers to questions, will be posted at the following website. **<https://www.concord.edu/about/important-offices-centers/business-office/accounts-payable-procurement/rfps.aspx>**

1.5 Questions and Answers: Questions concerning this RFP will be received in writing (via e-mail is acceptable) by the point of contact until the deadline identified in Section 1.2. When submitting questions by e-mail, please reference RFP #CU2205 in the subject line. Questions, if any, will be answered by addendum and posted to the webpage identified in Section 1.4 above.

1.6 Proposal Submission: Please deliver an original and 6 copies of the proposal on or before the date required in Section 1.2. The outside of the envelope should be clearly marked with the RFP number, the bid opening date/time and the VP of Business & Finance/CFO's name.

NOTE: ALL FEES AND INTEREST RATE SCALE INFORMATION PROVIDED PURSUANT TO SECTION 6.4.3 AND APPENDIX 4 ARE TO BE PROVIDED IN A SEPARATE SEALED ENVELOPE LABELED AS PRICING INFORMATION.

In addition, a digital copy of the proposal should be submitted; the preferred method for submission of the digital copy is by flash/thumb drive which should be included with the original bid.

PROPOSALS RECEIVED AFTER THE DUE TIME AND DATE WILL NOT BE CONSIDERED. IT IS THE BIDDER'S SOLE RESPONSIBILITY TO ENSURE TIMELY DELIVERY OF THE PROPOSAL.

1.7 Proposals shall remain in effect ninety (90) days from the submission date.

1.8 Conflict of Interest: By signing the proposal, the bidder affirms that it and its officers, members and employees have no actual or potential conflict of interest, beyond the conflicts disclosed in its proposal. Bidder will not acquire any interest, direct or indirect, that would conflict or compromise in any manner or degree with the performance of its services under this contract. If any potential conflict is later discovered or if one arises, the bidder must disclose it to the institution promptly.

1.9 Independent Proposal: A proposal will not be considered for award if the price in the proposal was not arrived at independently, without collusion, consultation, communication or agreement as to any matter relating to such prices with any other offer or with any competitor. The price quoted in the bidder's proposal will not be subject to any increase and will be considered firm for the life of the contract unless specific provisions have been provided for adjustment in the original contract.

1.10 Rejection of Proposals: Concord reserves the right to accept or reject any or all proposals, in part or in whole. The University reserves the right to withdraw this RFP at any time for any reason. Submission of, or receipt by, the University confers no rights upon the bidder nor obligates the institution in any manner.

1.11 Expenses: The institution will not be held liable for any expenses incurred by any bidder responding to this RFP including expenses to prepare or deliver the proposal or attend any oral presentation.

1.12 Interviews: Discussions and/or interviews may be held with the bidders under final consideration prior to making a selection for award; however, the RFP may be awarded without such discussions or interviews.

1.13 Oral Statements and Commitments: Any oral representations made or assumed to be made during discussions held between the bidder's representatives and the institution personnel are not binding. Only the information issued in writing and added to the RFP by an official written addendum is binding.

1.14 Award: It is anticipated that a single contract will be awarded for all services. However, the institution reserves the right to configure the contract in whatever manner is in its' best interests.

1.15 Public Record: All documents submitted in response to the RFP and any documents created as a result of this RFP are considered public record. All bids, proposals or offers submitted shall become public information and will be available for inspection during normal business hours at the institution.

The only exception for public record is disclosure information listed in WV Code § 29B-1-4. Primarily, only trade secrets are considered exempt from public disclosure.

1.16 Contract: The RFP and the bidder's response will be incorporated into the contract by reference. The order of precedence is the contract, the RFP and any addendum and the bidder's proposal in the response to the RFP.

1.17 Contract Term: This contract will be effective upon award and shall extend for a period that is the earlier of the closing of the proposed refinancing, or 2 years. By mutual consent of the vendor and the institution, the contract may be renewed for an additional one (1) year.

1.18 Contract Changes: Any changes to the original contract will be made via a Change Order issued by the institution. No change is official until a signed Change Order is produced.

1.19 Contract Termination for Unavailability of Funds. If funds are not appropriated or allocated for the services provided under this contract, the institution may terminate the contract at the end of the affected current fiscal period without charge or penalty. The institution shall give the vendor written notice of such non-appropriation or non-allocation of funds as soon as possible after the institution receives notice.

1.20 Contract Termination for Failure to Perform: The institution may terminate the contract resulting from this RFP immediately at any time the vendor fails to meet the terms of the contract.

1.21 Payment of fees will be made upon successful completion of the required services. Progress payments for services satisfactorily completed may be made pursuant to a payment schedule which is deemed satisfactory to the University and is included in the bidder's response to this RFP.

1.22 Invoices: The vendor shall submit invoices, in arrears. State law prohibits payment of invoices prior to receipt of services. State law does not provide for interest payments on late payments. Invoices properly prepared and submitted in accordance with the terms and conditions of the contract are usually paid within thirty (30) days.

1.23 Governing Law: This contract shall be governed by the laws of the State of West Virginia.

SECTION 2: ELIGIBILITY REQUIREMENTS

2.1 Debarment – WV Code §5A-3-33 through §5A-3-33F. Vendors that have been debarred by the federal government are not eligible to offer on or receive contracts to supply goods or services to the state and its subdivision for a specified period of time.

2.2 Taxpayer Identification Information. The Internal Revenue Service (IRS) requires the institution to request a taxpayer identification number (TIN) for tax reporting purposes. IRS Form W9 is used to obtain this information. See Exhibit A.

2.3 Purchasing Affidavit – WV State Code §5A-3-10a. WV State Code requires all vendors to submit an affidavit regarding any debt owed to the State. The Affidavit (Exhibit B) should be completed, signed and returned with the bidder's proposal.

2.4 RFP Response Title Page – The Title Page includes the RFP Number, Addenda Received check boxes, the Bidder's business name, business address and telephone number, a contact name and e-mail address and includes a signature line and date for the individual authorized to obligate the business. See Exhibit C.2.5 Proposals will be accepted only from entities who:

2.4.1 Are free from obligations and interests that may conflict with the interests of Concord University and the State of West Virginia;

2.4.2 Those experienced in municipal public finance transactions similar to that being undertaken by Concord, and

2.4.3 Are able to provide assurances to Concord University that neither personnel working on the financing nor the firm they represent, have in any way violated the ethics provisions of Chapter 68 of the West Virginia Code.

Failure to meet the criteria listed above will be cause for immediate disqualification of the proposal.

SECTION 3: BACKGROUND INFORMATION

3.1 Concord University is a public, comprehensive regional institution located in rural southern West Virginia. The university serves over 1,700 students.

3.2 In 2014, Concord utilized \$16,460,000 in revenue bonds to fund the renovation of the Towers dormitory complex in Athens, WV.

3.3 Concord's most recent bond rating according to Moody's is Baa3, and the university's outlook is stable. For the Series 2014 Revenue Bonds, the current principal balance is \$14,656,232.

3.3 The following West Virginia Code Chapters are applicable to this issue:

- A. Chapter 18, Article 12b, as amended
- B. Chapter 18B, Article 10, as amended
- C. Chapter 29, Article 22, Section 18, as amended
- D. Chapter 29, Article 22, Section 18a, as amended.

SECTION 4: SCOPE OF SERVICES AND COMMENTS ON PLAN OF FINANCE

4.1 The bond underwriter(s) will work with the Vice President of Business and Finance, his staff and Concord's municipal advisor, Longhouse Capital Advisors, to complete the planned Series 2022 refinancing of the Series 2014 Revenue bonds. The bond underwriter(s) shall provide the following services, which include but are not limited to the following:

- 4.1.1 Working with Concord and its municipal advisor, develop one or more financing structures which meet the University's financing goals and repayment abilities.
- 4.1.2 Once the plan of finance is established, provide updates of interest rates, annual debt service and debt service savings to the team, as requested.
- 4.1.3 Working with Concord and its municipal advisor, help develop a timetable for the financing.
- 4.1.4 Assist in obtaining an updated rating for the issue and preparing bids for bond insurance. Help the financing team to assess the benefits and detriments of using such insurance.
- 4.1.5 In the weeks leading up to the sale of the bonds, provide the University and its municipal advisor with market updates, and identifying market issues it deems to be "comparable" to Concord's for purposes of establishing couponing, yields and yield spread to municipal indices.
- 4.1.6 Develop and implement a plan to market the issue to potential investors. Advise the University on the timing of the debt issuance. Pre-Market and sell the bonds on the day of pricing.
- 4.1.7 Enter into a Purchase Contract with the University to underwrite or place the issue in accordance with the terms of the RFP and current market conditions.
- 4.1.8 Help in the creation of a "closing memorandum" showing the flow of funds on the day of closing.
- 4.1.9 After the closing, provide a 'Final Pricing Book' for the financing. The book will include final bond schedules, a comparison of Concord's financing to comparable market issuances, a final sales report detailing the maturity-by-maturity order flow (by manager and order type), the final allocations of orders to managers,

final designations (when available) and the type of investors each maturity was sold to. The book will also include other helpful materials including the distribution list, timetable, and the investor presentation, if one has been prepared.

THE RESPONSES ON WHICH BIDDERS' PROPOSALS WILL BE SCORED ARE INCLUDED IN THE FOLLOWING SECTIONS:

- **Section 4: 4.2.1.1; 4.2.1.2; 4.2.1.3; 4.3.1; 4.3.1.1; 4.3.1.2**
- **Section 5: Entire Section**
- **Section 6: 6.4.3.1 through 6.4.3.3**

4.2 Marketing and Underwriting of Bonds

4.2.1 Outline your strategy for selling Concord's bonds. Include in your answer:

4.2.1.1 Whom do you expect will be the primary investors in the University's issue? Will this differ depending on whether the bonds are sold with or without bond insurance? What role will retail buyers have?

4.2.1.2 Examples of your firm's ability to sell bonds under adverse conditions and its willingness to use its capital to underwrite bonds, if necessary.

4.2.1.3 What strategies you would employ in the marketing process to enhance University and investor relations and to broaden ownership of the University's debt?

4.3 Financing Recommendations - The University intends to structure its Series 2022 refinancing bonds with one year of interest-only debt service and extend the final maturity of the bonds by one year to June 1, 2044. Once debt begins amortizing, principal will be amortized so as to provide uniform annual savings between FY 2024 and FY 2044. The University's rating was recently affirmed at Baa3 by Moody's, removing the negative outlook and replacing it with a stable one. Develop and communicate the following financing recommendations.

4.3.1 Bond Insurance and Debt Service Reserve Fund.

4.3.1.1 Based on conversations Longhouse Capital has had with bond insurers, we expect the planned Series 2022 Bonds will qualify for bond insurance with no Debt Service Reserve Fund and an assumed premium in the range of 80 to 100 bps. Do you believe selling the bonds with bond insurance will be economically beneficial to Concord?

4.3.1.2 Do you expect that a Debt Service Reserve Fund will be needed for the bonds in an *unenanced scenario*? If so, why?

SECTION 5: VENDOR INFORMATION AND QUALIFICATIONS

5.1 Overview of Firm's Sales and Distribution Resources and Strategy

5.1.1 Firm overview: Provide a brief description of your firm and how public finance is organized.

5.1.2 Please indicate the capital position of your firm for its most recent fiscal year end, including Total Capital and Net Excess Capital.

5.2 Underwriting Experience: Provide the following information that demonstrates your firm's experience serving as a senior managing and/ or co-managing underwriter. Limit your tabulations for underwriting to tax-exempt (and taxable municipal) fixed-rated debt issues.

5.2.1 Overall Municipal Bond Experience - Describe your firm's experience underwriting municipal bonds of all types. Complete a table regarding your firm's underwriting experience beginning January 1, 2019. Use the format provided in Appendix 1 – Municipal Underwriting Experience. Within that table highlight any West Virginia bond issue management experience.

5.2.2 Public University Bonds - Describe your firm's experience underwriting just *Public University municipal bonds*. Complete a table regarding your firm's underwriting experience beginning January 1, 2019. Use the format provided in Appendix 2 – Public University Underwriting Experience. Within that table highlight any West Virginia bond issue management experience. Use Appendix 3 – Negotiated Public University Underwriting Experience Detail to provide a listing of these issues.

5.2.3 Representative Transactions Similar to Concord's - Identify three representative transactions that best demonstrate your underwriting experience and capabilities for issuers like the University. Representative transactions for institutions with characteristics similar to the University's planned issue are preferred. Provide pricing information for these financings, including date of sale, maturity dates, principal amounts, coupons, yields (including Yields to Maturity), call provisions, yield spreads to the MMD High Grade Index scale applicable to the day of sale, and any other information you deem relevant.

5.2.4 Briefly describe your firm's municipal sales and distribution network (retail and institutional), including the number of offices, registered representatives, and municipal salespersons, both in West Virginia and nationally.

5.3 Financing Team's Qualifications and Experience

5.3.1 Primary Contact / Office(s) out of which Primary work will be done - Identify by name and title the individual(s) that will be assigned to work as the key point of contact(s) for this financing team. Include a resume (of each individual) that describes his/her experience in public finance in general and higher education specifically, and proposed

responsibilities. Highlight any experience of bankers working on the financing that is particularly relevant to Concord's financing. Also indicate the location of the offices out of which the investment banking and underwriting work will be completed.

5.3.2 Provide the names and contact details of three references who can speak to your firm's capabilities. References should be from clients comparable to the type and scope of services solicited in this RFP.

SECTION 6: PROPOSAL EVALUATION CRITERIA AND THE SELECTION PROCESS

6.1 Economy of Preparation: Proposals should be prepared simply and economically, providing a straightforward, concise description of the bidder's ability to satisfy the requirements of the RFP. Emphasis should be placed on completeness and clarity of content.

NOTE: ALL PRICES AND INTEREST RATE SCALE INFORMATION PROVIDED PURSUANT TO SECTION 6.4.3 AND APPENDIX 4 ARE TO BE PROVIDED IN A SEPARATE, SEALED ENVELOPE LABELED AS "PRICING AND INTEREST RATE SCALE INFORMATION".

6.2 Proposals should be limited to 50 pages. Additional material may be presented as exhibits to the main proposal.

6.3 A Title Page (Exhibit C) should be provided. The Title Page is the preferred method of providing the bidder's information. If the bidder does not utilize the Title Page, the bid must provide a cover letter with, at a minimum, the signature of an individual authorized to obligate the company and a date.

6.4 The proposal will be evaluated on a one hundred (100) point scale with points assigned as outlined below.

Vendors failing to score at least 70% or 49 points for Sections 6.4.1 and 6.4.2 will not be considered to have met the minimum acceptable score. Any vendor not meeting the minimum acceptable score will NOT have their prices opened and will NOT be considered for award of the bid.

6.4.1 Qualifications, Experience and Company Background – 40 points

Responses to Section 5 will be reviewed and evaluated here.

6.4.1.1 Overview of Firm's Sales and Distribution Resources and Strategy (Section 5.1) – 5 points

6.4.1.2 Underwriting Experience (Section 5.2) – 25 points

6.4.1.3 Financing Team’s Qualifications and Experience (Section 5.3) – (10 points)

6.4.2 Scope of Services and Comments on Plan of Finance – 30 points

Responses to Section 4 will be reviewed and evaluated here.

6.4.3 Underwriting Fees & Estimated Interest Rate Scales – 30 points

6.4.3.1.1 Please provide a breakdown of your proposed underwriter’s discount, assuming a \$14.265 mm refinancing issue. Do not include underwriter’s counsel fees among your expenses, as the University expects to pay this outside of the Underwriter’s spread.

6.4.3.1.2 Please provide the name of the firm and attorney with whom you would expect to work as your counsel. Indicate that firm’s not-to-exceed underwriter’s counsel fee for the financing. Note that the Underwriter’s Counsel will have primary responsibility for drafting the Official Statement for the Series 2022 bonds.

6.4.3.1.3 Please provide indicative pricing information for three scenarios involving the refinancing as shown in Appendix 4. The three scenarios include:

- Scale 1) An unenhanced issue rated Baa3 (Moody’s)
- Scale 2) An Assured Guaranty-insured issue
- Scale 3) A BAM-insured issue

For each scenario, the University asks the bidder to provide an interest rate scale showing, by maturity, coupons, yields, and yield spreads to the AAA MMD (the June interpolated scale as of close of business on **Thursday, February 17, 2022 and published the morning of Friday, February 18, 2022**, including both yields to call and yields to maturity, where applicable. Use the format provided in **Appendix 4**.

The interest rate scales should use the following common assumptions:

- No Debt Service Reserve Fund
- A call date for the bonds of June 1, 2030
- An issuance date for the Series 2022 Refinancing of June 2, 2022

Fully describe the rationale and strategy behind your proposed pricing levels for each scenario, including any examples of comparable issues to objectively support your proposed levels.

6.5 Award will be made to the bidder receiving the highest point total (out of 100) for scored questions in Sections 4, 5 and 6.

6.6 In the event that mutually acceptable terms cannot be reached within a reasonable period of time, with the highest ranked bidder, the VP of Business and Finance reserves the right to undertake negotiations with the next highest ranked bidder and so on until mutually acceptable terms can be reached.

SECTION 7: ADDITIONAL INFORMATION

- 7.1 By submitting a proposal in response to this RFP, a firm shall be deemed to have accepted all the terms, conditions, and requirements set forth in herein unless otherwise clearly noted and explained in writing. Any exception(s) or additional terms and conditions a firm wishes to offer for consideration must be clearly itemized and explained. Otherwise, the RFP in total shall be incorporated into the contract by reference. The University may accept or reject the Firm's proposed exceptions as it deems appropriate and in the best interests of the Systems.
- 7.2 The State's Agreement Addendum (WV-96) is attached to demonstrate the State law and guidelines which must be adhered to in any contracts presented to the University for execution (See Exhibit D). A copy of additional terms and conditions that a firm wishes to offer for consideration should be enclosed with the proposal. The West Virginia Attorney General's Office must accept or reject proposed modifications to the WV-96.

**APPENDIX 1 – MUNICIPAL BOND UNDERWRITING
EXPERIENCE**

Concord University
 Investment Banking Services RFP

Appendix 1 - Summary of Municipal Underwriting Experience (Section 6.3A)

Municipal Underwriting Experience

Senior Manager	2019	2020	2021	2022 YTD	TOTAL
Negotiated Issues					0
Competitive Issues					0
Total Number of Issues	0	0	0	0	0
Total Par Amount of Issues					\$0

Co-Manager	2019	2020	2021	2022 YTD	TOTAL
Negotiated Issues					0
Competitive Issues					0
Total Number of Issues	0	0	0	0	0
Total Par Amount of Issues					\$0

NOTE: Firms may use this form or another format to tabulate transactions; provided, however, that the information requested on this form is supplied.

**APPENDIX 2 – PUBLIC UNIVERSITY BOND
UNDERWRITING EXPERIENCE**

Concord University
 Investment Banking Services RFP

Appendix 2 - Summary of Public University Underwriting Experience (Section 6.3B)

Public University Underwriting Experience

Senior Manager	2019	2020	2021	2022 YTD	TOTAL
Negotiated Issues					0
Competitive Issues					0
Total Number of Issues	0	0	0	0	0
Total Par Amount of Issues					\$0

Co-Manager	2019	2020	2021	2022 YTD	TOTAL
Negotiated Issues					0
Competitive Issues					0
Total Number of Issues	0	0	0	0	0
Total Par Amount of Issues					\$0

NOTE: Firms may use this form or another format to tabulate transactions; provided, however, that the information requested on this form is supplied.

**APPENDIX 3 – NEGOTIATED PUBLIC UNIVERSITY
UNDERWRITING EXPERIENCE DETAIL**

Concord University
 Investment Banking Services RFP

Appendix 3 - Detailed List of Negotiated Public University Underwriting Experience (Section 6.3B)

Detail of Negotiated Public Higher Education Experience since January 1, 2019

Closing Date	Issuer Name	Issue Type	Par Amount	Credit Rating(s)	Firm's Role

NOTE: Firms may use this form or another format to provide the detailed list of transactions; provided, however, that the information requested on this form is supplied.

APPENDIX 4 – INTEREST RATE SCALES

Detail of Indicative Rates Based on Section 6.6C Scenarios

Rating: Baa2/Stable (Moody's)
 EOB Scale: MMD "AAA" Interpolated June Scale as of EOB 2/17/22 (published morning of 2/18/22)
 Dated/Deliver Date: 6/2/2022
 Call Date: 6/1/2030
 Call Price: 100%

Years	Maturity	Est. Par Amount	S=Serial T=Term	"AAA" MMD*
1	6/1/2024	\$400,000	S	
2	6/1/2025	\$420,000	S	
3	6/1/2026	\$440,000	S	
4	6/1/2027	\$460,000	S	
5	6/1/2028	\$485,000	S	
6	6/1/2029	\$510,000	S	
7	6/1/2030	\$535,000	S	
8	6/1/2031	\$560,000	S	
9	6/1/2032	\$590,000	S	
10	6/1/2033	\$610,000	S	
11	6/1/2034	\$635,000	S	
12	6/1/2035	\$660,000	T1	
13	6/1/2036	\$690,000	T1	
14	6/1/2037	\$715,000	T1	
15	6/1/2038	\$740,000	T1	
16	6/1/2039	\$760,000	T1	
17	6/1/2040	\$780,000	T2	
18	6/1/2041	\$805,000	T2	
19	6/1/2042	\$830,000	T2	
20	6/1/2043	\$855,000	T2	
21	6/1/2044	\$880,000	T2	
22	6/1/2045	\$905,000	T2	
TOTAL		\$14,265,000		

SCALE 1: UNENHANCED Baa3 ISSUE			
Coupon	Spread	Yield to Call	Yield To Maturity

SCALE 2: AGM INSURANCE			
Coupon	Spread	Yield to Call	Yield To Maturity

SCALE 3: BAM INSURANCE			
Coupon	Spread	Yield to Call	Yield To Maturity

*Use the "AAA" interpolated April MMD Scale as of the close of business on Thursday, February 17, 2022 and published the morning of Friday, February 18, 2022.

**EXHIBITS A-D
(UNDER SEPARATE COVER)**

Request for Taxpayer Identification Number and Certification

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

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

Print or type.	See Specific Instructions on page 3.	<p>1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.</p> <hr/> <p>2 Business name/disregarded entity name, if different from above</p> <hr/> <p>3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.</p> <p> <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate </p> <p> <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____ </p> <p>Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.</p> <p> <input type="checkbox"/> Other (see instructions) ▶ _____ </p>	<p>4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):</p> <p>Exempt payee code (if any) _____</p> <p>Exemption from FATCA reporting code (if any) _____</p> <p><small>(Applies to accounts maintained outside the U.S.)</small></p>
		<p>5 Address (number, street, and apt. or suite no.) See instructions.</p> <hr/> <p>6 City, state, and ZIP code</p> <hr/> <p>7 List account number(s) here (optional)</p> <hr/>	<p>Requester's name and address (optional)</p> <hr/>

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. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number										
				-			-			
or										
Employer identification number										
				-						

Part II Certification

Under penalties of perjury, I certify that:

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

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

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

General Instructions

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

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

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, 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. 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 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).

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 Pub. 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 24% 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 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 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*, later, and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships*, earlier.

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*, 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 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 (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.

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

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation
• Individual • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	Individual/sole proprietor or single-member LLC
• LLC treated as a partnership for U.S. federal tax purposes, • LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or • LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• Partnership	Partnership
• Trust/estate	Trust/estate

Line 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 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. If this address differs from the one the requester already has on file, write 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 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.

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

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.SSA.gov. You may also get this form by calling 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. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

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 item 1, 4, or 5 below indicates otherwise.

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

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

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.

You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.

You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions.

You must sign the certification. You may cross out item 2 of the certification.

4. Other payments.

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

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABLE accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.

You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor ²
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity ⁴
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

For this type of account:	Give name and EIN of:
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 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*, earlier.

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

Visit 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 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.

STATE OF WEST VIRGINIA
Purchasing Division

PURCHASING AFFIDAVIT

CONSTRUCTION CONTRACTS: Under W. Va. Code § 5-22-1(i), the contracting public entity shall not award a construction contract to any bidder that is known to be in default on any monetary obligation owed to the state or a political subdivision of the state, including, but not limited to, obligations related to payroll taxes, property taxes, sales and use taxes, fire service fees, or other fines or fees.

ALL CONTRACTS: Under W. Va. Code §5A-3-10a, no contract or renewal of any contract may be awarded by the state or any of its political subdivisions to any vendor or prospective vendor when the vendor or prospective vendor or a related party to the vendor or prospective vendor is a debtor and: (1) the debt owed is an amount greater than one thousand dollars in the aggregate; or (2) the debtor is in employer default.

EXCEPTION: The prohibition listed above does not apply where a vendor has contested any tax administered pursuant to chapter eleven of the W. Va. Code, workers' compensation premium, permit fee or environmental fee or assessment and the matter has not become final or where the vendor has entered into a payment plan or agreement and the vendor is not in default of any of the provisions of such plan or agreement.

DEFINITIONS:

"Debt" means any assessment, premium, penalty, fine, tax or other amount of money owed to the state or any of its political subdivisions because of a judgment, fine, permit violation, license assessment, defaulted workers' compensation premium, penalty or other assessment presently delinquent or due and required to be paid to the state or any of its political subdivisions, including any interest or additional penalties accrued thereon.

"Employer default" means having an outstanding balance or liability to the old fund or to the uninsured employers' fund or being in policy default, as defined in W. Va. Code § 23-2c-2, failure to maintain mandatory workers' compensation coverage, or failure to fully meet its obligations as a workers' compensation self-insured employer. An employer is not in employer default if it has entered into a repayment agreement with the Insurance Commissioner and remains in compliance with the obligations under the repayment agreement.

"Related party" means a party, whether an individual, corporation, partnership, association, limited liability company or any other form or business association or other entity whatsoever, related to any vendor by blood, marriage, ownership or contract through which the party has a relationship of ownership or other interest with the vendor so that the party will actually or by effect receive or control a portion of the benefit, profit or other consideration from performance of a vendor contract with the party receiving an amount that meets or exceeds five percent of the total contract amount.

AFFIRMATION: By signing this form, the vendor's authorized signer affirms and acknowledges under penalty of law for false swearing (*W. Va. Code §61-5-3*) that: (1) for construction contracts, the vendor is not in default on any monetary obligation owed to the state or a political subdivision of the state, and (2) for all other contracts, that neither vendor nor any related party owe a debt as defined above and that neither vendor nor any related party are in employer default as defined above, unless the debt or employer default is permitted under the exception above.

WITNESS THE FOLLOWING SIGNATURE:

Vendor's Name: _____

Authorized Signature: _____ Date: _____

State of _____

County of _____, to-wit:

Taken, subscribed, and sworn to before me this ____ day of _____, 20__.

My Commission expires _____, 20__.

AFFIX SEAL HERE

NOTARY PUBLIC _____

TITLE PAGE

The undersigned declares that he/she has read the RFP and that the following BID is submitted as a good faith response.

The undersigned declares that he/she has the authority to obligate the company.

The undersigned acknowledges receipt of the following addenda, if released. If no addenda are released, this section is to be left blank:

Addendum 1 _____ (initial receipt)

Addendum 2 _____ (initial receipt)

Addendum 3 _____ (initial receipt)

(Signature of Signee)

(Name of Signee)

(Title)

(Company Name)

(Street Address)

(City, State, Zip)

(Telephone Number)

(E-mail)

**STATE OF WEST VIRGINIA
ADDENDUM TO VENDOR'S STANDARD CONTRACTUAL FORMS**

State Agency, Board, or Commission (the "State"):

Vendor:

Contract/Lease Number ("Contract"):

Commodity/Service:

The State and the Vendor are entering into the Contract identified above. The Vendor desires to incorporate one or more forms it created into the Contract. Vendor's form(s), however, include(s) one or more contractual terms and conditions that the State cannot or will not accept. In consideration for the State's incorporating Vendor's form(s) into the Contract, the Vendor enters into this Addendum which specifically eliminates or alters the legal enforceability of certain terms and conditions contained in Vendor's form(s). Therefore, on the date shown below each signature line, the parties agree to the following contractual terms and conditions in this Addendum are dominate over any competing terms made a part of the Contract:

1. **ORDER OF PRECEDENCE:** This Addendum modifies and supersedes anything contained on Vendor's form(s) whether or not they are submitted before or after the signing of this Addendum. **IN THE EVENT OF ANY CONFLICT BETWEEN VENDOR'S FORM(S) AND THIS ADDENDUM, THIS ADDENDUM SHALL CONTROL.**

2. **PAYMENT** – Payments for goods/services will be made in arrears only upon receipt of a proper invoice, detailing the goods/services provided or receipt of the goods/services, whichever is later. Notwithstanding the foregoing, payments for software licenses, subscriptions, or maintenance may be paid annually in advance.

Any language imposing any interest or charges due to late payment is deleted.

3. **FISCAL YEAR FUNDING** – Performance of this Contract is contingent upon funds being appropriated by the WV Legislature or otherwise being available for this Contract. In the event funds are not appropriated or otherwise available, the Contract becomes of no effect and is null and void after June 30 of the current fiscal year. If that occurs, the State may notify the Vendor that an alternative source of funding has been obtained and thereby avoid the automatic termination. Non-appropriation or non-funding shall not be considered an event of default.

4. **RIGHT TO TERMINATE** – The State reserves the right to terminate this Contract upon thirty (30) days written notice to the Vendor. If this right is exercised, the State agrees to pay the Vendor only for all undisputed services rendered or goods received before the termination's effective date. All provisions are deleted that seek to require the State to (1) compensate Vendor, in whole or in part, for lost profit, (2) pay a termination fee, or (3) pay liquidated damages if the Contract is terminated early.

Any language seeking to accelerate payments in the event of Contract termination, default, or non-funding is hereby deleted.

5. **DISPUTES** – Any language binding the State to any arbitration or to the decision of any arbitration board, commission, panel or other entity is deleted; as is any requirement to waive a jury trial.

Any language requiring or permitting disputes under this Contract to be resolved in the courts of any state other than the State of West Virginia is deleted. All legal actions for damages brought by Vendor against the State shall be brought in the West Virginia Claims Commission. Other causes of action must be brought in the West Virginia court authorized by statute to exercise jurisdiction over it.

Any language requiring the State to agree to, or be subject to, any form of equitable relief not authorized by the Constitution or laws of State of West Virginia is deleted.

6. **FEES OR COSTS:** Any language obligating the State to pay costs of collection, court costs, or attorney's fees, unless ordered by a court of competent jurisdiction is deleted.

7. **GOVERNING LAW** – Any language requiring the application of the law of any state other than the State of West Virginia in interpreting or enforcing the Contract is deleted. The Contract shall be governed by the laws of the State of West Virginia.

8. **RISK SHIFTING** – Any provision requiring the State to bear the costs of all or a majority of business/legal risks associated with this Contract, to indemnify the Vendor, or hold the Vendor or a third party harmless for any act or omission is hereby deleted.

9. **LIMITING LIABILITY** – Any language limiting the Vendor's liability for direct damages to person or property is deleted.

10. **TAXES** – Any provisions requiring the State to pay Federal, State or local taxes or file tax returns or reports on behalf of Vendor are deleted. The State will, upon request, provide a tax exempt certificate to confirm its tax exempt status.

11. **NO WAIVER** – Any provision requiring the State to waive any rights, claims or defenses is hereby deleted.

- 12. **STATUTE OF LIMITATIONS** – Any clauses limiting the time in which the State may bring suit against the Vendor or any other third party are deleted.
- 13. **ASSIGNMENT** – The Vendor agrees not to assign the Contract to any person or entity without the State’s prior written consent, which will not be unreasonably delayed or denied. The State reserves the right to assign this Contract to another State agency, board or commission upon thirty (30) days written notice to the Vendor. These restrictions do not apply to the payments made by the State. Any assignment will not become effective and binding upon the State until the State is notified of the assignment, and the State and Vendor execute a change order to the Contract.
- 14. **RENEWAL** – Any language that seeks to automatically renew, modify, or extend the Contract beyond the initial term or automatically continue the Contract period from term to term is deleted. The Contract may be renewed or continued only upon mutual written agreement of the Parties.
- 15. **INSURANCE** – Any provision requiring the State to maintain any type of insurance for either its or the Vendor’s benefit is deleted.
- 16. **RIGHT TO REPOSSESSION NOTICE** – Any provision for repossession of equipment without notice is hereby deleted. However, the State does recognize a right of repossession with notice.
- 17. **DELIVERY** – All deliveries under the Contract will be FOB destination unless the State expressly and knowingly agrees otherwise. Any contrary delivery terms are hereby deleted.
- 18. **CONFIDENTIALITY** – Any provisions regarding confidential treatment or non-disclosure of the terms and conditions of the Contract are hereby deleted. State contracts are public records under the West Virginia Freedom of Information Act (“FOIA”) (W. Va. Code §29B-a-1, et seq.) and public procurement laws. This Contract and other public records may be disclosed without notice to the vendor at the State’s sole discretion.

Any provisions regarding confidentiality or non-disclosure related to contract performance are only effective to the extent they are consistent with FOIA and incorporated into the Contract through a separately approved and signed non-disclosure agreement.

- 19. **THIRD-PARTY SOFTWARE** – If this Contract contemplates or requires the use of third-party software, the vendor represents that none of the mandatory click-through, unsigned, or web-linked terms and conditions presented or required before using such third-party software conflict with any term of this Addendum or that it has the authority to modify such third-party software’s terms and conditions to be subordinate to this Addendum. The Vendor shall indemnify and defend the State against all claims resulting from an assertion that such third-party terms and conditions are not in accord with, or subordinate to, this Addendum.
- 20. **AMENDMENTS** – The parties agree that all amendments, modifications, alterations or changes to the Contract shall be by mutual agreement, in writing, and signed by both parties. Any language to the contrary is deleted.

Notwithstanding the foregoing, this Addendum can only be amended by (1) identifying the alterations to this form by using *Italics* to identify language being added and ~~striktthrough~~ for language being deleted (do not use track-changes) and (2) having the Office of the West Virginia Attorney General’s authorized representative expressly agree to and knowingly approve those alterations.

State: _____

Vendor: _____

By: _____

By: _____

Printed Name: _____

Printed Name: _____

Title: _____

Title: _____

Date: _____

Date: _____