



**LUMPKIN COUNTY BOARD OF COMMISSIONERS**

**INVITATION TO BID**

**LAKE ZWERNER RESERVOIR STAIRS PROJECT**

**ITB NUMBER 2014-019**

**SUBMISSIONS ARE DUE AT THE ADDRESS SHOWN BELOW NO LATER THAN**

**Monday, December 15, 2014, 4:00 P.M., EST**

**ELECTRONIC SUBMISSIONS VIA E-MAIL OR FAX WILL NOT BE ACCEPTED.**

**LUMPKIN COUNTY BOARD OF COMMISSIONERS  
ATTENTION: PATTI JO HOLDER, PURCHASING DIRECTOR  
99 COURT HOUSE HILL, SUITE D  
DAHLONEGA, GA 30533**

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THE RESPONSIBILITY FOR SUBMITTING A RESPONSE TO THIS ITB ON OR BEFORE THE STATED DATE AND TIME WILL BE SOLELY AND STRICTLY THE RESPONSIBILITY OF THE OFFEROR.

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ISSUE DATE: November 18, 2014

**LUMPKIN COUNTY BOARD OF COMMISSIONERS  
INVITATION TO BID  
LAKE ZWERNER RESERVOIR STAIRS  
PROJECT # 2014-019**

**SECTION I – GENERAL PROJECT**

**OVERVIEW**

**A. PURPOSE**

Lumpkin County Board of Commissioners in conjunction with the City of Dahlonega is issuing this Invitation for Bid (ITB) to all qualified vendors to construct per specifications stairs at the Lake Zwerner Reservoir.

**B. INFORMATION TO VENDORS**

**1. SCHEDULE OF EVENTS**

<b>ITB Released</b>	<b>Tuesday, November 18, 2014</b>
<b>Pre-Bid Meeting - <i>**MANDATORY**</i></b>	<b>Monday, December 8, 2014 AM</b>
<b>Deadline for Questions to Purchasing Agent</b>	<b>Thursday, December 11, 2014 12:00 PM</b>
<b>Deadline for posting Addenda to County</b>	<b>Thursday, December 12, 2014 12:00 PM</b>
<b>Submittal Deadline</b>	<b>Monday, December 15, 2014 4:00</b>
<b>Tentative Award Date</b>	<b>Tuesday, December 18, 2014 6:00</b>

**2. BID SUBMISSION**

One (1) original, two (2) hard copies of the complete signed submittal must be received **Monday, December 8, 2014 4:00 PM, EASTERN STANDARD TIME**. Proposals must be submitted in a sealed envelope stating on the outside, the vendor's name, address, title of **Bid #2014-020 ITB RESERVOIR STAIRS PROJECT FOR LUMPKIN COUNTY/CITY OF DAHLONEGA** to:

Lumpkin County Board of Commissioners  
Attention: Patti Jo Holder, Purchasing Director  
99 Courthouse Hill, Suite D  
Dahlonega, GA 30533

Hand delivered copies may be delivered to the above address **ONLY** between the hours of 8:00AM and 5:00PM EST, Monday through Friday, excluding holidays observed by the Lumpkin County Government.

Vendors are responsible for informing any commercial delivery service, if used, of all delivery requirements and for ensuring that the required address information appears on the outer wrapper or envelope used by such service. NOTE: *Many express mail and delivery services do not guarantee overnight by noon to Lumpkin County.*

Submission by US Mail must be sent to the below address:

Lumpkin County Board of Commissioners  
Attention: Patti Jo Holder, Purchasing Director  
99 Courthouse Hill, Suite D  
Dahlonega, GA 30533

The Submittal must be signed by a company officer who is legally authorized to enter into a contractual relationship in the name of the vendor.

### **3. CONTACT PERSON**

Vendors are encouraged to contact **Patti Jo Holder, Purchasing Director at (706) 482-2655, by fax at (706) 482-2201 or email [pattijo.holder@lumpkincounty.gov](mailto:pattijo.holder@lumpkincounty.gov)** to clarify any part of the ITB requirements. All questions that arise prior to the DEADLINE FOR QUESTIONS due date shall be directed to the contact person in writing via facsimile or email. Any unauthorized contact shall not be used as a basis for responding to this ITB and also may result in the disqualification of the vendor's submittal.

Vendors may not contact any elected official or other county employee to discuss the bid process or bid opportunities except: 1.) through the Purchasing Director named herein, or 2.) as provided by existing work agreement(s). This policy shall be strictly enforced and the County reserves the right to reject the submittal of any vendor violating this provision.

### **4. ADDITIONAL INFORMATION/ADDENDA**

Lumpkin County will issue responses to inquiries and any other corrections or amendments it deems necessary in written addenda issued prior to the due date posted on the county's website under the bid information. Vendors should not rely on any representations, statements or explanations other than those made in this ITB or in any addendum to this ITB. Where there appears to be a conflict between the ITB and any addenda issued, the last addendum issued will prevail. Vendors are advised to check the website for addenda before submitting their bids.

**Vendors must acknowledge any issued addenda by including Addenda Acknowledgement with the submittal. Bids which fail to acknowledge the vendor's receipt of any addendum will result in the rejection of the offer if the addendum contains information which substantively changes the owner's requirements.**

### **5. LATE SUBMITTAL AND LATE MODIFICATIONS**

Submittals received after the due date and time will not be considered. Modifications received after the due date will not be considered. Lumpkin County assumes no responsibility for the premature opening of a proposal not properly addressed and identified, and/or delivered to the proper designation.

**6. REJECTION OF PROPOSALS/CANCELLATION**

Lumpkin County reserves the right to reject any and all submittals and reserves the right to waive irregularities or informalities in any submittal or in the submittal procedure, when to do so would be to the advantage of Lumpkin County. Lumpkin County reserves the right to cancel this ITB at any time.

**7. MINIMUM ITB ACCEPTANCE PERIOD**

Submittals shall be valid and may not be withdrawn for a period of 90 days from the date specified for receipt of submittals.

**8. NON-COLLUSION AFFIDAVIT**

By submitting a response to this ITB, the vendor represents and warrants that such proposal is genuine and not a sham or collusive or made in the interest or in behalf of any person not therein named and that the vendor has not directly or indirectly induced or solicited any other vendor to put in a sham proposal, or any other person, firm or corporation to refrain from submitting and that the vendor has not in any manner sought by collusion to secure to that vendor any advantage over any other vendor.

By submitting a proposal, the vendor represents and warrants that no official or employee of Lumpkin County has, in any manner, an interest, directly or indirectly in the proposal or in the contract which may be made under it, or in any expected profits to arise there from.

**9. COST INCURRED BY VENDORS**

All expenses involved with the preparation and submission of the ITB to the Lumpkin County Board of Commissioners, or any work performed in connection therewith is the responsibility of the vendor(s).

**10. ITB OPENING**

Only the names of the firms responding to this ITB will be read aloud publicly due to the fact that the proposals will be subject to an evaluation review for accurate qualifications. A list of names of firms responding to the ITB may be obtained from the county's website [www.lumpkincounty.gov](http://www.lumpkincounty.gov) after the ITB due date and time stated herein.

**11. OPEN RECORDS**

All materials submitted in connection with this ITB will be public documents and subject to the Open Records Act and all other laws of the State of Georgia, the United States of America and the open records policies of Lumpkin County Board of Commissioners. All such materials shall remain the property of Lumpkin County and will not be returned to the respondent.

## **12. TAXES**

Lumpkin County Government is tax exempt. No sales tax will be charged on any products or services. Lumpkin County cannot exempt any other person/vendor from applicable sales taxes that may be required of them in relations to this project. Selected vendor will be provided with Lumpkin County's Sales and Use Tax Certificate of Exemption upon request.

## **13. VENDOR INFORMATION**

All submissions shall include a completed vendor information form, current copy of business license and current W-9. Failure to provide this information could result in the disqualification of the vendor from submitting a proposal.

## **14. INSURANCE**

Selected vendor will be required to provide Lumpkin County with a Certificate of Insurance for liability and Workman's Compensation insurance before work can begin on this County project and be effective for the duration of the work as described in the contract documents, including authorized change orders, plus any period of guarantee as required in the general warranty.

General liability insurance should be at least one million dollars (\$1,000,000) combined single limit per occurrence. Automobile insurance should be at least five hundred thousand dollars (\$500,000) combined single limit per accident for bodily injury or property damage. Workman's Compensation insurance should be as required by the State of Georgia.

## **15. BONDS**

If required, under SECTION II – SCOPE OF WORK of this document any combination of the following bonds may be requested by Lumpkin County. A five percent (5%) bid bond, a one hundred percent (100%) payment bond, and a one hundred percent (100%) performance bond. All bonds would be payable to Lumpkin County Board of Commissioners. Failure to submit appropriate bonding will result in automatic rejection of bid. Bonding company must be authorized to do business in Georgia by the Georgia Insurance Commission, listed in the Department of Treasury's publication of companies holding certificates of authority as acceptable surety on Federal bonds and as acceptable reinsuring Companies and have an A.M. Best rating.

## **16. ANTI-DISCRIMINATION**

Lumpkin County, in accordance with Title VI of the Civil Rights Act of 1964, 42 U.S.C. 2000d to 2000d-4 and Title 49, Code of Federal Regulations, Department of Transportation, Subtitle A, Office of the Secretary, Part 21, Nondiscrimination in Federally-assisted programs of the Department of Transportation issued pursuant to such Act, hereby notifies all bidders that it will affirmatively ensure that in any contract entered into pursuant to this advertisement, disadvantaged business enterprises as defined at 49 CFR Part 23 will be afforded full opportunity to submit bids in response to this Request for Qualifications and will not be discriminated against on the grounds of race, color, national origin, sex, handicap/disability in consideration of an award. By submitting their bids, all bidders certify to Lumpkin County that they will conform to

the provisions of the Federal Civil Rights Act of 1964.

In every contract of over \$10,000 the provisions in (1) and (2) below apply:

- a. During the performance of this contract, the contractor agrees as follows:
  - The contractor will not discriminate against any employee or applicant for employment because of race, religion, color, sex or national origin, except where religion, sex or national origin is a bona fide occupational qualification reasonably necessary to the normal operation of the contractor. The contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices setting forth the provisions of this nondiscrimination clause.
  - The contractor, in all solicitations or advertisements for employees placed by or on behalf of the contractor, will state that such contractor is an equal opportunity employer.
  - Notices, advertisements and solicitations placed in accordance with federal law, rule or regulation shall be deemed sufficient for the purpose of meeting the requirements of this section.
- b. The contractor will include the provisions of 1. Above in every subcontract or purchase order of over \$10,000 so that the provisions will be binding upon each subcontractor or vendor.

## **17. GEORGIA SECURITY AND IMMIGRATION COMPLIANCE ACT**

Vendors submitting a Qualification package in response to this ITB must provide the following information in the package to indicate compliance with the Georgia Security and Immigration Compliance Act. The form is provided for completion.

- A. A statement that indicates the contractor will conduct itself in compliance with O.C.G.A. §13-10-91 and Rule 300-10-.02 in the execution of the contract.
- B. By completing the affidavit that is provided with this solicitation, the vendor is attesting to the following:
  - The affiant has registered with and is authorized to use the federal work authorization program;
  - The user identification number and date of authorization for the affiant;
  - The affiant is using and will continue to use the federal work authorization program throughout the contract period;
  - Any employee, contractor, or subcontractor of such contractor or subcontractor shall also be required to satisfy the requirements set forth in this paragraph; and
  - Upon contracting with a new subcontractor, a contractor or subcontractor shall notify Lumpkin County and shall deliver a completed Subcontractor Affidavit to Lumpkin County within five (5) working days of entering into a contract or agreement of hire with the subcontractor before the new subcontractor begins any work.
- C. Failure to provide the completed and notarized affidavit with the contractor's proposal will result in immediate disqualification as required by the Georgia Security and Immigration Compliance Act.

## **SECTION II – GENERAL CONDITIONS**

### **A. PURPOSE**

Lumpkin County Board of Commissioners is soliciting sealed bids from qualified vendors to construct stairs per engineered drawings at the Lake Zwerner Reservoir.

### **B. CONTRACT PERIOD**

The contract between the County and the Contractor shall become effective upon signing and shall be completed no later than 120 calendar days from the day the Notice to Proceed is issued. The contract shall terminate absolutely and without further obligation at such time as appropriated and otherwise unobligated funds are no longer available to satisfy the obligations of the County under this contract.

Lumpkin County reserves the right to terminate contract at any time if successful bidder fails to meet the requirements stated in this bid.

### **C. SCOPE OF WORK**

The scope of work for this project consists of the removal of the existing timber stairs, grading of construction area, construction of cast in place concrete stairs and vegetation of all disturbed areas. All flat concrete surfaces shall be sloped to drain, but not more than one (1) percent. Area adjacent to stairs shall be backfilled to not less than 2 inches below top of concrete and sloped to drain. Appropriate bmps will be installed to prevent the movement of sediment into state waters. All materials shall be as per plans. All waste shall be disposed of properly and site shall be left clean. All disturbed areas shall be limited (1 ton/acre) fertilized (1500#/acre) planted with Rye grass seed (22#/acre) and covered with straw no more than 2” thick.

### **D. PRE-BID MEETING/ MANDATORY**

There will be a mandatory pre-bid meeting held on **Monday, December 8, 2014 at 2:00 PM** the Lumpkin County Administration Building, Conference Room, 99 Courthouse Hill, Dahlonega, GA. This will be the only opportunity for vendors to tour the facilities mentioned in this ITB. It is highly recommended vendors bring any subject matter experts to this meeting.

### **E. RESPONSIVE BIDDING**

The Purchasing Director will determine whether the Respondent has met the experience and staff qualifications described in this ITB.

Lumpkin County shall be the sole judge of the provider’s ability to meet the requirements set forth. Their decision in determining responsible and responsive provider(s) will be final.

Lumpkin County reserves the right to act in its best interest in this determinations process, to waive all technicalities, and to select the most responsible and responsive treatment provider.

F. **ADMINISTRATION**

The project will be administered by the Lumpkin County Board of Commissioners with the Lumpkin County Planning/Public Works Director, Larry Reiter being the main point of contact for all questions during the term of the contract.

G. **PROCEDURES AND MISCELLANEOUS ITEMS**

1. All questions shall be submitted in writing (e-mail is acceptable) and shall be communicated in the form of an addenda if the scope specifications are to be affected and posted on the County's website under the bid information, all firms responding to this ITB should check the website before responding to this ITB.
2. All respondents to this ITB shall indemnify and hold harmless the Lumpkin County Board of Commissioners, and any of their officers and employees from all suits and claims alleged to be a result of this ITB. The issuance of this ITB constitutes only an invitation to present a proposal. It does not constitute an Invitation to Bid nor does it commit the County to issuing an Invitation to Bid. The Lumpkin County Board of Commissioners reserves the right to determine, at its sole discretion, whether any aspect of a respondent's submittal meets the criteria in this ITB. The Lumpkin County Board of Commissioners also reserves the right to seek clarifications, to negotiate with any vendor submitting a response, to reject any or all responses with or without cause, and to modify the procurement process and schedule. In the event that this ITB is withdrawn or the project canceled for any reason, the Lumpkin County Board of Commissioners shall have no liability to any respondent for any costs or expenses incurred in connection with this ITB or otherwise.
3. The ITB is subject to the provisions of the Lumpkin County Purchasing Policy and any revisions thereto, which are hereby incorporated into this ITB in their entirety except as amended or superseded herein.
4. Failure to submit all the mandatory forms from this ITB package shall be just cause for the rejection of the qualification package. However, Lumpkin County reserves the right to decide, on a case by case basis, in its sole discretion, whether or not to reject such a bid as non-responsive.
5. Any payment terms requiring payment in less than 30 days will be regarded as requiring payment 30 days after invoice or delivery, whichever occurs last. This shall not affect offers of discounts for payment less than 30 days, however.
6. In case of failure to deliver goods in accordance with the contract terms and conditions, Lumpkin County, after due oral or written notice, may procure substitute goods or services from other sources and hold the contractor responsible for any resulting additional purchasing and administrative costs. This remedy shall be in addition to any other remedies which Lumpkin County may have.
7. By submitting a qualification package, the vendor is certifying that they are not currently debarred from bidding on contracts by any agency of the State of Georgia, nor are they an agent of any person or entity that is currently debarred from submitting bids

on contacts by any agency of the State of Georgia.

8. Any contract resulting from this ITB shall be governed in all respects by the laws of the State of Georgia and any litigation with respect thereto shall be brought in the courts of the State of Georgia. Then contractor shall comply with applicable federal, state, and local laws and regulations.
9. It is understood and agreed between the parties herein that Lumpkin County shall be bound hereunder only to the extent of the funds available or which may hereafter become available for the purpose of this agreement.
10. Business License Ordinance adopted date, requires any individual, firm, corporation, or limited liability company practicing a trade in Lumpkin County to register their business. This applies when either a person or their company are not located within Lumpkin County but are operating a business or practicing a trade here within.

#### H. **BONDS**

Bid Bond – Not Required Payment  
Bond – 100% Performance Bond –  
100%

#### I. **VENDORS PRICING**

It is the responsibility of the vendor to include all cost associated with the required specifications of this project from inception to completion and reports the amount on Vendors Price Proposal Form.

#### J. **FINAL SELECTION**

Prior to award, the apparent winning Vendor will be required to enter into discussions with the County to resolve any contractual differences. These discussions are to be finalized within one (1) week of notification unless extending the time period is advantageous to the County. Failure to resolve differences will lead to rejection of the Vendors proposal.

The Lumpkin County Board of Commissioners reserves the right to accept the response that is determined to be in the best interest of the County. The County reserves the right to reject any and or all proposals. The selected Vendor shall commence work only after the transmittal of a fully executed contract and Notice to Proceed from the County.

Every vendor submitting a proposal must complete the forms showing compliance with the **GEORGIA SECURITY AND IMMIGRATION COMPLIANCE ACT OCGA§13-10-90**. The forms are provided with this ITB package.



**BID #2014-019 ITB RESERVOIR STAIRS FOR LUMPKIN COUNTY/CITY OF DAHLONEGA**

**VENDOR'S CHECKLIST**

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

Please indicate you have completed the following documentation; and submit them in the following order:

**ITEM DESCRIPTION**

- Vendor's Checklist
- Vendor's Information Form
- Execution of Proposal Form
- Vendor's Price Proposal Form
- Proposer's Certification and Non-Collusion Affidavit
- Addenda Acknowledgement Form and Any Addenda Issued
- Drug-Free Workplace Affidavit
- Georgia's Security and Immigration Compliance Act Affidavit
- Contractor Affidavit
- Subcontractor Affidavit (if applicable)
- SAVE Affidavit
- Completed W9
- Proof of Insurance
- Copy of Valid Business License
- Copy of Any Certifications Requested within ITB (if applicable)

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

\_\_\_\_\_  
Title

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Date



**BID #2014-019 ITB RESERVOIR STAIRS FOR LUMPKIN COUNTY/CITY OF DAHLONEGA**

**VENDOR'S INFORMATION FORM**

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1. Legal Business Name \_\_\_\_\_
2. Street Address \_\_\_\_\_
3. City, State & Zip \_\_\_\_\_
4. Type of Business: State of Registration: \_\_\_\_\_  
(Association, Corporation, Partnership, Limited Liability Company, etc.)
5. Name & Title of Authorized Signer: \_\_\_\_\_
6. Primary Contact \_\_\_\_\_
7. Phone Fax \_\_\_\_\_
8. E-mail \_\_\_\_\_
9. Company Website \_\_\_\_\_
10. Has your company ever been debarred from doing business with any federal, state or local agency?  
Yes \_\_\_\_\_ No \_\_\_\_\_  
If yes, please state the agency name, dates and reason for debarment.  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**ATTACH COPY OF BUSINESS LICENSE AND A COMPLETED W-9 FORM**  
**THIS PAGE MUST BE COMPLETED AND SUBMITTED WITH PROPOSAL**



**BID #2014-019 ITB RESERVOIR STAIRS FOR LUMPKIN COUNTY/CITY OF DAHLONEGA**  
**VENDOR'S PRICE PROPOSAL CERTIFICATION FORM**

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

The potential Contractor certifies the following by placing an "X" in all blank spaces:

\_\_\_ That this proposal was signed by an authorized representative of the firm.

\_\_\_ That the potential Contractor has determined the cost and availability of all materials and supplies associated with performing the services outlined herein.

\_\_\_ That all labor costs associated with this project have been determined, including all direct and indirect costs.

\_\_\_ That the potential Contractor agrees to the conditions as set forth in this Invitation to Bid with no exceptions.

Therefore, in compliance with the foregoing **Invitation for Bids**, and subject to all terms and conditions thereof, the undersigned offers and agrees, if this proposal is accepted within sixty (60) days from the date of the opening, to furnish the services for the prices quoted within the timeframe required.

\_\_\_\_\_  
Business Name

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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Typed Name & Title

**THIS PAGE MUST BE COMPLETED AND SUBMITTED AS A PART OF YOUR PROPOSAL**



**BID #2014-019 ITB RESERVOIR STAIRS FOR LUMPKIN COUNTY/CITY OF DAHLONEGA  
VENDOR'S PRICE PROPOSAL FORM**

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

**Total Bid:** \_\_\_\_\_

I certify the above bid as all inclusive and final per document specifications.

\_\_\_\_\_  
**Authorized Signature** **Title**

\_\_\_\_\_  
**Print Name** **Title**

**THIS PAGE MUST BE COMPLETED AND SUBMITTED AS A PART OF YOUR PROPOSAL**



**BID #2014-019 ITB RESERVOIR STAIRS FOR LUMPKIN COUNTY/CITY OF DAHLONEGA**  
**VENDOR'S CERTIFICATION AND STATEMENT OF NON-COLLUSION**

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I \_\_\_\_\_ certify that this proposal is made without prior understanding, agreement or connection with any corporation, firm or person submitting a proposal for the same services and is in all respects fair and without collusion or fraud. I understand that collusive bidding is a violation of state and Federal law and can result in fines, prison sentences and civil damages awards.

I certify that this proposal has been prepared independently and the price submitted will not be disclosed to another person.

I certify that there has been no contact or communication by the proposer or the proposer's associates with any County staff, or elected officials since the date this **BID #2014-004 ITB RESERVOIR STAIRS FOR LUMPKIN COUNTY/CITY OF DAHLONEGA** was issued except: 1) through the Purchasing Department 2) at the Pre-Bid Conference (if applicable) or 3) as provided by existing work agreement(s). **The County reserves the right to reject the bid submitted by any proposer violating this provision.**

I agree to abide by all conditions of this bid and certify that I am authorized to sign this proposal.

**COMPANY NAME:** \_\_\_\_\_

\_\_\_\_\_  
Authorized Representative (Signature) Date

\_\_\_\_\_  
Authorized Representative/Title

\_\_\_\_\_  
(Print or Type)

**THIS PAGE MUST BE COMPLETED AND SUBMITTED AS A PART OF YOUR PROPOSAL**



**BID #2014-019 ITB RESERVOIR STAIRS FOR LUMPKIN COUNTY/CITY OF DAHLONEGA  
ADDENDA ACKNOWLEDGEMENT**

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The vendor has examined and carefully studied the Invitation for Bid and the following Addenda, receipt of all of which is hereby acknowledged:

Addendum No. \_\_\_\_\_

Addendum No. \_\_\_\_\_

Addendum No. \_\_\_\_\_

Addendum No. \_\_\_\_\_

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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Authorized Representative/Title  
(Print or Type)

**Vendors must acknowledge any issued addenda. Proposals which fail to acknowledge the vendor's receipt of any addendum will result in the rejection of the offer if the addendum contained information which substantively changes the Owner's requirements.**

**THIS PAGE MUST BE COMPLETED AND SUBMITTED AS A PART OF YOUR PROPOSAL**



**BID #2014-019 ITB RESERVOIR STAIRS FOR LUMPKIN COUNTY/CITY OF DAHLONEGA  
DRUG FREE WORKPLACE**

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

\_\_\_\_\_

Whose address is: \_\_\_\_\_

And it is also that:

1. The provisions of Section § 50.24.1 through § 50.24.6 of the Official Code of Georgia Annotated, relating to the "Drug Free Workplace Act" have been complied with in full; and,
2. A drug free workplace will be provided for the CONTRACTOR'S employees during the performance of the contract; and,
3. Each subcontractor hired by the CONTRACTOR shall be required to ensure that the subcontractor's employees are provided a drug free workplace. The CONTRACTOR shall secure from that subcontractor the following written certification: "As part of the subcontracting agreement with

\_\_\_\_\_ certifies to the CONTRACTOR that a drug free workplace will be provided for the subcontractor's employees during the performance of this contract pursuant to paragraph (7) of subsection (b) of the Official Code of Georgia Annotated Section § 50.24.3"; and,

4. It is certified that the undersigned will not engage in unlawful manufacture, sale, distribution, dispensation, possession, or use of a controlled substance or marijuana during the performance of the contract.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

**THIS PAGE MUST BE COMPLETED AND SUBMITTED AS A PART OF YOUR PROPOSAL**



## Georgia Security & Immigration Compliance (GSIC) Act Affidavit

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As per the Georgia Senate Bill 529 and Senate Bill 447, the Georgia Department of Labor has promulgated new rules for the implementation of Section 2. O.C.G.A. §13-10-91 and Chapter 300-10-01-.02 state that no Georgia Public Employer shall enter into a contract for *the physical performance of services within the State of Georgia* unless the Contractor registers and participates in a federal work authorization program to verify the work eligibility information of all of its new employees.

The Employment Eligibility Verification “E-Verify” site operated by the U.S. Citizenship and Immigration Services Bureau of the U.S. Department of Homeland Security is the electronic federal work authorization program to be utilized for these purposes.

The website is <https://e-verify.uscis.gov/enroll/>

By executing the attached Contractor Affidavit, Contractor verifies its compliance with O.C.G.A. §13-10-91 stating affirmatively that the individual, firm or corporation which is contracting with the Lumpkin County Board of Commissioners has registered and is participating in this federal work authorization program in accordance with the applicability provisions and deadlines established in this Statute.

Contractor further agrees that should it employ or contract with any Sub-Contractor(s) for the physical performance of services pursuant to the contract with the Lumpkin County Board of Commissioners, Contractor will secure from the Sub-Contractor(s) verification of compliance with O.C.G.A. §13-10-91 on a Sub-Contractor Affidavit and shall provide a copy of each such verification to the Lumpkin County Board of Commissioners at the time the Sub-Contractor(s) is retained to perform such services.

**PLEASE COMPLETE THE ATTACHED AFFIDAVIT AND RETURN IT TO:**

Patti Jo Holder  
Lumpkin County Purchasing Agent  
99 Courthouse Hill, Suite D  
Dahlonega, GA 30533  
Fax: (706) 482-2201  
Email: [pattijo.holder@lumpkincounty.gov](mailto:pattijo.holder@lumpkincounty.gov)



**LUMPKIN COUNTY BOARD OF COMMISSIONERS**  
**SAVE Affidavit**

**(Systematic Alien Verification for Entitlements)**

***Affidavit for a Public Benefit as required by the Georgia Immigration Reform and Enforcement Act of 2011***

By executing this affidavit under oath, as an applicant for a public benefit as referenced in the Georgia Illegal Immigration Reform and Enforcement Act of 2011 [O.C.G.A. § 50-36-1(e)(2)], I am stating the following:

\_\_\_\_\_ **I am a United States citizen; or**

\_\_\_\_\_ **I am a legal permanent resident of the United States\*; or**

\_\_\_\_\_ **I am an otherwise qualified alien or non-immigrant under the Federal Immigration and Nationality Act 18 years of age or older and lawfully present in the United States.\***

\*Alien registration number for non-citizens issued by the Department of Homeland Security or other federal immigration agency is: \_\_\_\_\_

**At least one secure and verifiable document for identification purposes must be provided as required by O.C.G.A. § 50-36-1 (e) (1). See list on page 2 of this document.**

\*\*\*\*\*

In making the above representation under oath, I understand that any person who knowingly and willfully makes a false, fictitious, or fraudulent statement or representation in an affidavit shall be guilty of a violation of Code Section 16-10-20 of the Official Code of Georgia and face criminal penalties as allowed by such criminal statute.

\_\_\_\_\_  
Applying on behalf/Name of associated business

\_\_\_\_\_  
Signature of Applicant

\_\_\_\_\_  
Date

\_\_\_\_\_  
Printed Name

SUBSCRIBED AND SWORN BEFORE ME ON THIS  
THE \_\_\_\_\_ DAY OF \_\_\_\_\_ 20\_\_

[NOTARY SEAL]

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

My Commission Expires: \_\_\_\_\_

\*NOTE: O.C.G.A. 50-36-1(e)(2) requires that aliens under the Federal Immigration and Nationality Act, Title 8 U.S.C., as amended, provides their alien registration number. Because legal permanent residents are included in the Federal definition of "alien", legal permanent residents must also provide their alien registration number.



**SECURE AND VERIFIABLE DOCUMENTS UNDER O.C.G.A. §50-36-2**  
[Issued August 1, 2011 by the Office of the Attorney General, Georgia]

The following list of secure and verifiable documents, published under the authority of O.C.G.A. §50-36-2, contains documents that are verifiable for identification purposes, and documents on this list may not necessarily be indicative of residency or immigration status.

**INDICATE AND ATTACH A COPY OF THE DOCUMENT  
(front and back)**

- United States passport or passport card
- United States military identification card
- Merchant Mariner Document or Merchant Mariner Credential issued by the United States Coast Guard
- Secure Electronic Network for Travelers Rapid Inspection (SENTRI) card
- Driver's license issued by one of the United States, the District of Columbia, the Commonwealth of the Northern Marianas Islands, the United States Virgin Island, American Samoa, or the Swain Islands, provided that it contains a photograph of the bearer or lists sufficient identifying information regarding the bearer, such as name, date of birth gender, height, eye color, and address to enable the identification of the bearer.
- Identification card issued by one of the United States, the District of Columbia, the Commonwealth of Puerto Rico, Guam, the Commonwealth of the Northern Marianas Islands, the United States Virgin Island, American Samoa, or the Swain Islands, provided that it contains a photograph of the bearer or lists sufficient identifying information regarding the bearer, such as name, date of birth gender, height, eye color, and address to enable the identification of the bearer.
- Tribal identification card issued by one of the United States, the District of Columbia, the Commonwealth of Puerto Rico, Guam, the Commonwealth of the Northern Marianas Islands, the United States Virgin Island, American Samoa, or the Swain Islands, provided that it contains a photograph of the bearer or lists sufficient identifying information regarding the bearer, such as name, date of birth gender, height, eye color, and address to enable the identification of the bearer.
- Passport issued by a foreign government
- Free and Secure Trade (FAST) card
- NEXUS card
- United States Permanent Resident Card or Alien Registration Receipt Card
- Employment Authorization Document that contains a photograph of the bearer.
- Certificate of Citizenship issued by the United States Department of Citizenship and Immigration Services (USCIS) [Form N-560 or Form N-561]
- Certificate of Naturalization issued by the United States Department of Citizenship and Immigration Services (USCIS) [Form N-550 or Form N-570]



**IMMIGRATION AND SECURITY FORM  
(GEORGIA SECURITY AND IMMIGRATION COMPLIANCE ACT AFFIDAVIT  
CONTRACTOR AFFIDAVIT**

By executing this affidavit, the undersigned Contractor verifies its compliance with O.C.G.A. §13-10-91, stating affirmatively that the Contractor identified above has registered with and is participating in a federal work authorization program\*, in accordance with the applicability provisions and deadlines established in O.C.G.A. 13-10-91.

The undersigned further agrees that, should it employ or contract with any subcontractor(s) in connection with the physical performance of services pursuant to this contract with the County, Contractor will secure from such subcontractor(s) similar verification of compliance with O.C.G.A. § 13-10-91 on the attached Subcontractor Affidavit. Contractor further agrees to maintain records of such compliance and provide a copy of each such verification to the County at the time the subcontractor(s) is retained to perform such service.

\_\_\_\_\_  
EEV / E-Verify™ Company Identification Number

\_\_\_\_\_  
BY: Authorized Officer or Agent  
(Contractor Name)

\_\_\_\_\_  
Date

\_\_\_\_\_  
Title of Authorized Officer or Agent of Contractor

\_\_\_\_\_  
Printed Name of Authorized Officer or Agent

SUBSCRIBED AND SWORN BEFORE ME ON THIS  
THE DAY OF 20\_\_

(NOTARY SEAL)

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

My Commission Expires: \_\_\_\_\_

\*any of the electronic verification of work authorization programs operated by the United States Department of Homeland Security or any equivalent federal work authorization program operated by the United States Department of Homeland Security to verify information of newly hired employees, pursuant to the Immigration Reform and Control Act of 1986 (IRCA), P.L. 99-



**IMMIGRATION AND SECURITY FORM  
(GEORGIA SECURITY AND IMMIGRATION COMPLIANCE ACT AFFIDAVIT)**

**SUBCONTRACTOR AFFIDAVIT**

By executing this affidavit, the undersigned Subcontractor verifies its compliance with O.C.G.A. §13-10-91, stating affirmatively that the Subcontractor which is engaged in the physical performance of services under a contract with the Contractor identified above on behalf of the County identified above has registered with and is participating in a federal work authorization program\*, in accordance with the applicability provisions and deadlines established in O.C.G.A. 13-10-91.

\_\_\_\_\_  
EEV / E-Verify™ Company Identification Number

\_\_\_\_\_  
BY: Authorized Officer or Agent Date  
(Subcontractor Name)

\_\_\_\_\_  
Title of Authorized Officer or Agent of Contractor

\_\_\_\_\_  
Printed Name of Authorized Officer or Agent  
SUBSCRIBED AND SWORN BEFORE ME ON THIS  
THE \_\_\_\_\_ DAY OF \_\_\_\_\_ 20\_\_

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

[NOTARY SEAL]

My Commission Expires:

\*any of the electronic verification of work authorization programs operated by the United States Department of Homeland Security or any equivalent federal work authorization program operated by the United States Department of Homeland security to verify information of newly hired employees, pursuant to the Immigration Reform and Control Act of 1986 (IRCA), P.L. 99-603



**Private Employer Exemption Affidavit Pursuant to O.C.G.A § 36-60-6(d)**

By executing this affidavit, the undersigned private employer verifies that it is exempt from compliance with O.C.G.A §36-60-6, stating affirmatively that the individual, firm or corporation employs fewer than eleven employees and therefore, is not required to register with and/or utilize the federal work authorization program commonly known as E-Verify, or any subsequent program in accordance with the applicable provisions and deadlines established in O.C.G.A § 13-10-90.

\_\_\_\_\_  
Signature of Exempt Private Employer

\_\_\_\_\_  
Printed Name of Exempt Private Employer

I hereby declare under penalty of perjury that the foregoing is true and correct.

\_\_\_\_\_  
Signature of Authorized Officer or Agent

\_\_\_\_\_  
Printed Name and Title of Authorized Officer or Agent

SUBSCRIBED AND SWORN BEFORE ME ON THIS THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 201\_\_\_\_.

\_\_\_\_\_  
NOTARY PUBLIC

My Commission Expires: \_\_\_\_\_



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# Request for Taxpayer Identification Number and Certification

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

<b>Print or type See Specific Instructions on page 2.</b>	Name (as shown on your income tax return)	
	Business name/disregarded entity name, if different from above	
	Check appropriate box for federal tax classification: <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"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____  <input type="checkbox"/> Other (see instructions) ▶ _____	Exemptions (see instructions):  Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	City, state, and ZIP code	
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 the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

**Note.** If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Social security number									
				-			-		

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 on page 3.

<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.** The IRS has created a page on [IRS.gov](http://IRS.gov) for information about Form W-9, at [www.irs.gov/w9](http://www.irs.gov/w9). Information about any future developments affecting Form W-9 (such as legislation enacted after we release it) will be posted on that page.

### Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, payments made to you in settlement of payment card and third party network transactions, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

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

Also see *Special rules for partnerships* on page 1.

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

## Updating Your Information

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

## Penalties

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

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

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

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

## Specific Instructions

### Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

**Sole proprietor.** Enter your individual name as shown on your income tax return on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name/disregarded entity name" line.

**Partnership, C Corporation, or S Corporation.** Enter the entity's name on the "Name" line and any business, trade, or "doing business as (DBA) name" on the "Business name/disregarded entity name" line.

**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 Regulation section 301.7701-2(c)(2)(iii). Enter the owner's name on the "Name" line. The name of the entity entered on the "Name" line should never be a disregarded entity. The name on the "Name" line must 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 the "Name" line. 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 the "Business name/disregarded entity name" line. 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.

**Note.** Check the appropriate box for the U.S. federal tax classification of the person whose name is entered on the "Name" line (Individual/sole proprietor, Partnership, C Corporation, S Corporation, Trust/estate).

**Limited Liability Company (LLC).** If the person identified on the "Name" line is an LLC, check the "Limited liability company" box only and enter the appropriate code for the U.S. federal tax classification in the space provided. If you are an LLC that is treated as a partnership for U.S. federal tax purposes, enter "P" for partnership. If you are an LLC that has filed a Form 8832 or a Form 2553 to be taxed as a corporation, enter "C" for C corporation or "S" for S corporation, as appropriate. If you are an LLC that is disregarded as an entity separate from its owner under Regulation section 301.7701-3 (except for employment and excise tax), do not check the LLC box unless the owner of the LLC (required to be identified on the "Name" line) is another LLC that is not disregarded for U.S. federal tax purposes. If the LLC is disregarded as an entity separate from its owner, enter the appropriate tax classification of the owner identified on the "Name" line.

**Other entities.** Enter your business name as shown on required U.S. federal tax documents on the "Name" line. 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 the "Business name/disregarded entity name" line.

## Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the *Exemptions* box, any code(s) that may apply to you. See *Exempt payee code* and *Exemption from FATCA reporting code* on page 3.

**Exempt payee code.** Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends. Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.

**Note.** If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following codes identify payees that are exempt from backup withholding:

- 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 possession of the United States, 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 possession of the United States
- 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 <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 Income, 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, 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—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 possession of the United States, 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 Reg. 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 Reg. 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

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

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

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

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited Liability Company (LLC)* on page 2), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

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

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

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

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

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

**Part II. Certification**

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

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

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

- 1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.** You must give your correct TIN, but you do not have to sign the certification.
- 2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.** You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.
- 3. Real estate transactions.** You must sign the certification. You may cross out item 2 of the certification.
- 4. Other payments.** You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).
- 5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.** You must give your correct TIN, but you do not have to sign the certification.

**What Name and Number To Give the Requester**

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
4. 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>
5. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulation section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulation 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 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.

<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.) Also see *Special rules for partnerships* on page 1.

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

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

**Secure Your Tax Records from Identity Theft**

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

To reduce your risk:

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

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

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

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

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

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

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

If you receive an unsolicited email claiming to be from the IRS, forward this message to [phishing@irs.gov](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 at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: [spam@uce.gov](mailto:spam@uce.gov) or contact them at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 1-877-IDTHEFT (1-877-438-4338).

Visit [IRS.gov](http://IRS.gov) to learn more about identity theft and how to reduce your risk.

**Privacy Act Notice**

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