

SAN JOAQUIN VALLEY AIR POLLUTION CONTROL DISTRICT

# REQUEST FOR APPLICATIONS

## STATEWIDE SCHOOL BUS RETROFIT PROGRAM

The San Joaquin Valley Air Pollution Control District (District) is seeking applications for the installation of California Air Resource Board's (ARB) – verified Level 3 diesel emissions control strategies (retrofit) on California school buses with engine model year 1987 and newer. The purpose of this program is to assist school districts with the early compliance of ARB's in-use Truck and Bus Regulation.

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**Submittal:** An application packet must be received at the address below on or before:

Monday, March 12, 2012 – 5:00PM

**PROPOSALS RECEIVED AFTER THE TIME AND DATE STATED ABOVE WILL NOT BE ACCEPTED.**

**Address to:** Ashley Burrow  
Air Quality Specialist  
San Joaquin Valley Air Pollution Control District  
1990 East Gettysburg Avenue  
Fresno, CA 93726-0244

**Issuance Date:** Thursday, January 26, 2012

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## **1.0 Background**

The ARB adopted the in-use Truck and Bus Regulation in December 2008 which included requirements to retrofit diesel-fueled school buses. Many school buses have been brought into compliance with Lower-Emission School Bus Program (LESBP) grants and other monies by either replacing old school buses with new school buses or by retrofitting older school buses with an ARB-verified Level 3 retrofit. However, once all the grant funds have been expended, ARB staff estimates that approximately 3,400 non-compliant school buses will remain in California. If no funding is provided for school bus retrofits, the cost of compliance will fall upon the school districts. This Request for Applications is being issued to public school districts and private school transportation providers that contract with public school districts, to provide transportation services, throughout the state of California to assist these school bus owners with early compliance of ARB's in-use Truck and Bus Regulation.

### **District Contacts**

Technical questions regarding this RFA should be addressed to:

Ashley Burrow, Air Quality Specialist  
San Joaquin Valley Air Pollution Control District  
1990 East Gettysburg Avenue  
Fresno, CA 93726-0244  
(559) 230-5800, FAX (559) 230-6112

## **2.0 Schedule of Events**

January 26, 2012	Release of RFA
March 16, 2012	RFP Closes (No Later than 5:00PM)

Note: all times are in Pacific Daylight Time

## **3.0 Award Information**

### **3.1 Eligibility**

Any California public school district that directly provides transportation services, Joint Power Authority (JPA) that owns school buses, or private transportation agency that provides student transportation services under contract to public school districts are eligible to participate in this program. Private school districts are not eligible. The criteria for eligible retrofit projects are as follows:

- The school bus must have a 1987 or newer engine model year and have a gross vehicle weight rating of 14,001 lbs. or more

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- The school bus must use diesel fuel
- The school bus must have current California Highway Patrol (CHP) safety certification (CHP form 292)
- The retrofit must be:
  - ARB-verified level 3 retrofit
  - Compliant with the engine as stated by the retrofit's executive order
  - Warranted by retrofit manufacturer and/or authorized dealer

**The ARB-verified level 3 retrofit must be available and approved by ARB for this program prior to submission of the application to the District. To view the most current list of eligible retrofits, please visit: <http://www.arb.ca.gov/diesel/verdev/verdev.htm>.**

### 3.2 Available Funding

The District anticipates funding school bus retrofits in the amount of up to \$20,000 per school bus. The \$20,000 maximum may be used for following eligible items:

- The cost and installation of the retrofit device
- Up to \$2,500 per school bus funded may be used towards the cost of either a cleaning machine or a service contract for cleaning
- Up to \$300 per school bus funded may be used for data logging
- One (1) spare filter for up to every 20 school buses funded
- Necessary electrical infrastructure

This is a reimbursement program. Awardees will be reimbursed for eligible invoiced costs up to the grant amount. Any costs greater than the grant amount will be the responsibility of the awardee. Work performed prior to an executed agreement with the District will be ineligible for funding. This includes any electrical infrastructure and data logging started prior to the executed agreement. Projects will be funded as funding becomes available until December 2013.

#### 3.2.1 Funding Type

The funding for selected projects will be in the form of a grant agreement. The grant agreement may include substantial involvement between the District and the awardee in the performance of the work supported. The District and applicant selected for funding shall negotiate precise terms and conditions of the grant agreement.

#### 3.2.2 Partial Funding

In appropriate circumstances, the District reserves the right to partially fund applications. Based upon ranking criteria as stated in Section 5.0 of this RFA, some school buses proposed on a project may not be selected until a later date or not funded at all.

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### 3.3 Reporting Requirements

Annual reports will be required for the first five (5) years of the project. These reports will be provided by the District and mailed to the awardee based upon the installation or invoice date of the retrofit. Awardees will be required to report fuel usage and annual mileage. Awardees will also need to report any maintenance performed over the reporting period and any issues regarding the retrofit.

### 3.4 Project Period

The estimated project period for grants resulting from this solicitation will begin on March 30, 2012. Retrofits will be required to be installed and inspected by the CHP within ninety (90) calendar days of an executed agreement with the District. Awardees will then have thirty (30) days to submit a completed claim for payment packet for reimbursement. A Payment Procedures packet will be sent to awardees with a copy of the final executed agreement. Awardees will be required to own and operate the retrofitted school bus for a period of five (5) years within the state of California.

No projects will be funded after January 1, 2014, the final compliance deadline of the in-use Truck and Bus Regulation.

### 3.5 Additional Requirements

By signing the application, the awardee agrees to comply with the following if selected for funding.

#### 3.5.1 Procurement Policies and Procedures

When procuring services, equipment, and/or supplies under this agreement, the awardee shall follow the same policies and procedures it uses for procurements from non-Federal funds provided that the policies and procedures conform with EPA regulations 40 CFR Part 31.36 or 30.44 (as applicable) which state that all procurement transactions will be conducted in a manner providing full and open competition.

#### 3.5.2 Disadvantaged Business Enterprise (DBE) utilization

The awardee shall not discriminate on the basis of race, color, national origin or sex in the performance of any projects selected for funding under this RFA. Awardees shall carry out applicable requirements of 40 CFR Part 33 in the award and administration of contracts awarded as a result of any grant agreement resulting from this RFA. In addition, awardees must also agree to make good faith efforts whenever procuring construction, equipment, services and supplies under a federally funded grant agreement, and to ensure that prime contractors also comply with 40 CFR Section 33.301. Records documenting compliance with the six faith good efforts shall be retained.

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Some retrofit devices require supplemental energy to oxidize collected soot (regeneration), which may necessitate the installation of an electrical outlet. If an awardee has an existing contract with an electrician, the awardee does not need to solicit for the services of an electrician – the awardee may use, for the installation of such an electrical outlet, an electrician with which the awardee has an existing contract. The awardee will be required to provide a written statement verifying that a contract with an electrician exists and that the actual contract is available for inspection upon request.

If the awardee does not have an existing contract with an electrician, then the awardee must solicit for the services of an electrician, and while doing so comply with 40 CFR Section 33.301 and retain records documenting compliance with the six good faith efforts.

Awardees may be required to complete EPA Form 6100-4—DBE Program Subcontractor Utilization Form, and EPA Form 6100-3—DBE Program Subcontractor Performance Forms from each subcontractor. EPA forms and information on the DBE Rule, forms, and fact sheets can be downloaded from [http://www.epa.gov/osbp/dbe\\_forms.htm](http://www.epa.gov/osbp/dbe_forms.htm).

### 3.5.3 Payment to Consultants

Per 40 CFR Part 31.36(j), EPA's participation in the salary rate (excluding overhead and travel) paid to individual consultants retained by the awardee or by the awardee's contractors or subcontractors shall be limited to the maximum daily rate for a Level IV of the Executive Schedule, to be adjusted annually. The Federal Executive Schedule (i.e., Salary Table) is located at: <http://www.opm.gov/oca>. This limit applies to consultation services of designated individuals with specialized skills and if the terms of the contract provide the awardee with the responsibility for the selection, direction, and control of the individuals who will be providing services under the contract at an hourly or daily rate of compensation. This rate does not include overhead or travel costs and the awardee may pay these in accordance with its normal travel practices.

Subagreements with firms or individuals for services which are awarded using the procurement requirements in 40 CFR Part 31, are not affected by this limitation unless the terms of the contract provide the awardee with responsibility for the selection, direction, and control of the individuals who will be providing services under the contract at an hourly or daily rate of compensation. See 40 CFR Part 31.36(j)(2).

### 3.5.4 Cost Principles

The cost principles of 2 CFR 225, 230, or 220 (formerly OMB Circular A-87, A-122, or A-21) are applicable to this award.

### 3.5.5 Restrictions Regarding Lobbying

Awardees will be required to comply with Title 40 CFR Part 34, *New Restrictions on Lobbying*.

### 3.5.6 Lobbying and Litigation

Awardees will be required to certify that no funds awarded will be used to engage in lobbying of the Federal Government, ARB or in litigation against the United States unless authorized under existing law. Awardees will be required to abide by their respective 2 CFR 220, 225 or 230 (formerly OMB Circular A-21, A-87, or A-122) which prohibits the use of federal grant funds for litigation against the United States or for lobbying or other political activities.

### 3.5.7 Use of Specified Products Containing Recycled Materials

As applicable, any agency of a political subdivision of a State shall comply with the requirements set forth in Section 6002 of the Resource Conservation and Recovery Act (RCRA) (42 U.S.C. 6962), which requires that preference be given in procurement programs to the purchase of specific products containing recycled materials identified in the guidelines developed by EPA. These guidelines are listed in 40 CFR 247. Regulations issued under RCRA Section 6002 apply to any acquisition of an item where the purchase price exceeds \$10,000 or where the quantity of such items acquired in the course of the preceding fiscal year was \$10,000 or more.

### 3.5.8 Hotel and Motel Safety

The awardee agrees to ensure that all conference, meeting, convention, or training space funded in whole or in part with Federal funds complies with the protection and control guidelines of the Hotel and Motel Fire Safety Act (PL 101-391, as amended). The awardee may search the Hotel-Motel National Master List at <http://www.usfa.dhs.gov/applications/hotel/> to see if property is in compliance (FEMA ID is currently not required), or to find other information about the Act.

### 3.5.9 Drug-Free Workplace

Awardees must make an ongoing, good faith effort to maintain a drug-free workplace pursuant to the specific requirements as set forth in Title 40 CFR 36.200 – 36.230. Additionally, in accordance with these regulations, the awardees must identify all known workplaces and keep this information on file.

### 3.5.10 Debarment and Suspension

In order to be eligible for participation in this RFA, awardees must not presently be debarred, suspended, proposed for debarment, declared ineligible, voluntarily

excluded from participation, or otherwise excluded from or ineligible for participation under federal assistance programs. Awardees must ensure that all subcontractors employed for conduct of this project certify to the applicant compliance with this provision of law.

#### 3.5.11 Trafficking Victims Protection Act

Awardees will be required to abide by the following Prohibition Statement and contact the District regarding a violation of a prohibition in the Prohibition Statement below:

Prohibition Statement: You as the recipient, your employees, sub-recipients under this award, and sub-recipients' employees may not engage in severe forms of trafficking in persons during the period of time that the award is in effect; procure a commercial sex act during the period of time that the award is in effect; or use forced labor in the performance of the award or sub-awards under the award.

#### 3.5.12 Use of Funds Restriction

Mandated Measures: Awardee agrees that funds under this award cannot be used for emissions reductions that are mandated under Federal, State or local law. This refers to specific compliance dates within the mandate, not when the mandate is passed. Voluntary or elective emissions reduction measures shall not be considered "mandated," regardless of whether the reductions are included in the State Implementation Plan of a State.

#### 3.5.13 Uniform Administrative Requirements

Awardees agree to comply with 40 CFR Part 31, Uniform Administrative Requirements for Grants and Cooperative Agreements to States and Local Governments.

#### 3.5.14 Delays or Favorable Developments

Awardees are to promptly notify District of any problems, delays, or adverse conditions which may materially impair their ability to deliver on the outputs/outcomes specified in the grant agreement. This disclosure must include a statement of the action taken, or contemplated, and any assistance needed to resolve the situation. The applicant agrees that it will also notify District of any favorable developments which may enable meeting time schedules and objectives sooner or at less cost than anticipated or producing more beneficial results than stated in the grant agreement.

### 3.5.15 Equipment Use, Management, and Disposition

The awardee agrees the equipment acquired with funding from this grant will be subject to the use and management and disposition regulations at 40 CFR 30.34 and 31.32, as applicable. Equipment is defined as tangible non-expendable personal property having a useful life of more than one year and an acquisition cost and/or current market value of \$5,000 or more per unit. Certified or verified technologies, vehicles, engines and nonroad equipment are considered to be equipment to the extent they fall within this definition.

### 3.5.16 Environmentally Preferable Products/Services/Meetings

Consistent with local, state, and federal grant procurement rules, awardees shall, when feasible, purchase environmentally preferable products/services and hold conferences/meetings using environmentally preferable measures. Environmentally preferable products/services and environmentally preferable measures include those that have a lesser or reduced effect on the environment when compared with competing products, services, or measures that serve the same purpose. This comparison may consider raw materials acquisition, production, manufacturing, packaging, distribution, reuse, operation, maintenance, or disposal of the product or service. In addition, environmentally preferable measures for conferences/meetings apply to large gatherings of ten or more persons.

### 3.5.17 Prevailing Wages and Professionals

If applicable, the selected awardees shall follow all provisions of State Labor Code Section 1771 regarding prevailing wages. If projects involve installation or construction, the selected awardees agree that only licensed professionals will be used.

### 3.5.18 Data Universal Numbering System Number

All program awardees must have and include in their proposal (see section 4.1.1) a Data Universal Numbering System (DUNS) number. A DUNS number is the nine-digit number established and assigned by Dun and Bradstreet, Inc. (D&B) to uniquely identify business entities. A DUNS number may be obtained from D&B by telephone (currently 866-705-5711) or the Internet (currently at <http://fedgov.dnb.com/webform>).

## **4.0 Response Submittal Requirements**

### 4.1 Contents of Proposal

Submitted proposals must follow the format outlined below and all requested information must be supplied. Failure to submit all requested information may

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result in the proposal being deemed unresponsive and disqualified from consideration.

4.1.1 Application

See Appendix A for application. All boxes must be filled out. The responsible party must sign in blue ink to confirm original signature. Copy pages 2 and 3 as needed for each school bus being applied for.

4.1.2 IRS form W-9.

4.1.3 Photographs of the engine and school bus data plate.

The photographs can be in hard or electronic format. The photographs must be legible to confirm the following:

- Gross Vehicle Weight Rating (GVWR)
- Vehicle Identification Number (VIN)
- Engine serial number
- Engine model year
- Engine Family Name

If the engine data plate is missing or illegible, please submit documentation confirming the serial number and engine family name.

4.1.4 Copy of the current CHP Safety Certification (CHP form 292) for each school bus on the application.

4.1.5 Copy of the current Department of Motor Vehicles registration for each school bus on the application.

4.1.7 Copy of the ARB Executive Order(s), including all attachments, for the proposed retrofit(s).

4.2 Proposal Submission

4.2.1 Due Date

**Proposals must be received at the address below (post marks are not accepted), no later than 5:00PM Pacific Daylight Time on March 12, 2012, and shall be directed to:**

Ashley Burrow  
Air Quality Specialist  
San Joaquin Valley Air Pollution Control District  
1990 E. Gettysburg Ave.  
Fresno, CA 93726-0244

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Late proposals will not be accepted. Any correction or resubmission by the proponent will not extend the submittal due date.

#### 4.2.2 Late and Incomplete Applications

A proposal may be immediately rejected if it is received at any time after the exact due date and time set for receipt of proposals.

Incomplete applications received prior to the due date will receive an incomplete letter stating required missing information and/or documents. The applicant will have fourteen (14) calendar days from the date of the letter to respond with the necessary information and/or documents. If no response is received, the application will be rejected.

#### 4.2.3 Disposition of Proposals

All applications become the property of the District. Any application selected for funding will be considered public information once entered into a fully executed agreement with the District.

#### 4.3 School Board Resolution.

A resolution from the school board authorizing the submittal of the application and identify the individual authorized to implement the school bus retrofit project will be required prior to funding. The resolution is not required at time of application; however, one will be required prior to agreement execution. A letter from a duly authorized official with authority to make financial decisions may also be accepted in place of a resolution.

### **5.0 Proposal Evaluation**

All school buses will be ranked individually based upon the air district they are located in, engine model year, and mileage.

#### 5.1 Air District

Priority will first be given to those school buses located within small air districts, then medium, and then large, as defined by the California Air Pollution Control Officers Association. To determine the air district you are located in, please visit <http://www.arb.ca.gov/app/dislookup/dislookup.php>. The following are lists of small, medium, and large air districts.

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Small	Medium	Large
Amador County APCD Antelope Valley AQMD Butte County APCD Calaveras County APCD Colusa County APCD El Dorado County APCD Feather River AQMD Great Basin Unified APCD Glenn County APCD Imperial County APCD Lake County AQMD Lassen County APCD Mariposa County APCD Mendocino County APCD Modoc County APCD North Coast Unified APCD Northern Sierra Unified AQMD Northern Sonoma County APCD Shasta County AQMD Tehama County APCD Tuolumne County APCD Siskiyou County APCD	Monterey Bay Unified APCD Placer County APCD Mojave Desert AQMD Santa Barbara County APCD Ventura County APCD Yolo-Solano APCD Eastern Kern County APCD San Luis Obispo County APCD	Bay Area AQMD Sacramento Metro AQMD San Joaquin Valley APCD San Diego County AQMD South Coast AQMD

5.2 Engine Model Year

After the school buses are ranked by air district, they will be ranked based upon engine model year. Newer engine model year school buses will be given priority and ranked higher as they are expected to have a longer project life.

5.3 Mileage

School buses within the same air district category and model year will then be ranked by annual mileage. Using information from the CHP form 292, school buses will be ranked by annual mileage with priority given to those with more annual miles traveled.

**6.0 Application**

The following application must be completed and submitted with all other required documents as stated in Section 4.1 by the due date. Photocopy section B and C of the application for additional school buses being applied for. Section D is to be signed by the signing authority with blue ink. Section E of the application is to be completed only if a third party fills out any part of the application.

<b>A.</b>	<b>APPLICANT INFORMATION</b>	
Applicant Type: <input type="checkbox"/> School District <input type="checkbox"/> JPA <input type="checkbox"/> Private Transportation Agency		
Applicant Name:		
Street/Mailing Address:		
City:	State:	Zip Code:
Contact Name:	Contact Title:	
Contact Phone: (        )	Contact Fax: (        )	
Contact E-mail:		
Person with Contract Signing Authority and Title:		
Data Universal Numbering System (DUNS) Number:		
Air District Served by School District:		
If JPA or Private Transportation Agency, please list associated school districts:		
Number of School Buses in Fleet:	Number of School Buses to be Retrofitted:	

**\*\* COMPLETE A SEPARATE SHEET FOR EACH VEHICLE \*\***

Vehicle \_\_\_ of \_\_\_

**Please provide the requested information on this page for the school bus proposed to be retrofitted.**

<b>B.</b>	<b>GENERAL INFORMATION ABOUT EXISTING SCHOOL BUS</b>	
1.	School District School Bus Identification Number:	
2.	School Bus Storage Address:	
3.	City:	4. Zip Code:
5.	School Bus Make/Manufacturer:	
6.	School Bus Model:	7. School Bus Model Year:
8.	School Bus Type: <input type="checkbox"/> Type C (Conventional) <input type="checkbox"/> Type D (Transit) <input type="checkbox"/> Special Ed <input type="checkbox"/> Other:	
9.	Type of Fuel: <input type="checkbox"/> Diesel <input type="checkbox"/> Gasoline <input type="checkbox"/> Other:	
10.	Estimated Annual Fuel Usage (in gallons) for this School Bus:	
11.	Cumulative Mileage:	12. Average Annual Mileage:
13.	Vehicle License Number:	14. Average Annual Idle Hours:
15.	Vehicle Identification Number (VIN):	
16.	Gross Vehicle Weight Rating (GVWR):	

**\*\* COMPLETE A SEPARATE SHEET FOR EACH VEHICLE \*\***

Vehicle \_\_\_ of \_\_\_

<b>B. GENERAL INFORMATION ABOUT EXISTING SCHOOL BUS (CONTINUED)</b>	
16. Engine Make:	17. Engine Model:
18. Engine Model Year:	19. Engine Displacement:
20. Manufacturer's Maximum Brake Horsepower Rating:	
21. Engine Serial Number:	
22. Engine Family Name (e.g., XCEXH0123MAH):	

<b>C. PROPOSED LEVEL 3 RETROFIT TECHNOLOGY INFORMATION</b>	
1. Retrofit Manufacturer:	
2. Retrofit Model:	
3. Retrofit Family Name (e.g., CA/DON/2009/PM3+N00/ON/DPF02):	

<b>D.</b>	<b>SCHOOL DISTRICT/ORGANIZATION CERTIFICATION SECTION</b>
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I hereby certify that all information provided in this application and any attachments is true and correct to the best of my knowledge, and that I have read, understand, and will comply with the requirement of the entire RFA.

Printed Name of Signing Authority:	Title:
Signature of Signing Authority: (Must sign in <b>BLUE INK ONLY</b> )	Date:

<b>E.</b>	<b>THIRD PARTY INFORMATION</b>
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This section **must be completed** if any part or all of the application was filled out on your behalf, by a third party.

1.	Contact Name and Title of Third Party:
2.	Business Name:
3.	Phone Number:
4.	Cost of Services (not eligible for funding reimbursement):
5.	Source of Funds:

I hereby certify that all information provided in this application and any attachments is true and correct to the best of my knowledge, and that District funds may not be utilized to compensate third party services.

Printed Name of Signing Authority:	Title:
Signature of Signing Authority: (Must sign in <b>BLUE INK ONLY</b> )	Date:

## 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) ▶ _____	
	<input type="checkbox"/> Exempt payee	
	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.

Social security number									

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

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).

**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 4.

<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.

#### 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, 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.

**Note.** If 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 on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the 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 withholding on your share of partnership income.

The person who gives 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 is in the following cases:

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

**Foreign person.** If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (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 not subject to backup withholding, give the requester the appropriate completed Form W-8.

**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, 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 the instructions below and the separate Instructions for the Requester of Form W-9.

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

### 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.** 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 will be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a domestic owner, the domestic 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, you must complete an appropriate Form W-8.

**Note.** Check the appropriate box for the 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 tax classification in the space provided. If you are an LLC that is treated as a partnership for 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. 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 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 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.

## Exempt Payee

If you are exempt from backup withholding, enter your name as described above and check the appropriate box for your status, then check the "Exempt payee" box in the line following the "Business name/disregarded entity name," sign and date the form.

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.

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

The following payees 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, or
  5. An international organization or any of its agencies or instrumentalities.
- Other payees that may be exempt from backup withholding include:
6. A corporation,
  7. A foreign central bank of issue,
  8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,
  9. A futures commission merchant registered with the Commodity Futures Trading Commission,
  10. A real estate investment trust,
  11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
  12. A common trust fund operated by a bank under section 584(a),
  13. A financial institution,
  14. A middleman known in the investment community as a nominee or custodian, or
  15. 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 15.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 9
Broker transactions	Exempt payees 1 through 5 and 7 through 13. Also, C corporations.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup>	Generally, exempt payees 1 through 7 <sup>2</sup>

<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.

## 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, 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 domestic 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, below, and items 4 and 5 on page 4 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* on page 3.

**Signature requirements.** Complete the certification as indicated in items 1 through 3, below, and items 4 and 5 on page 4.

**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 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) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee <sup>1</sup> 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. 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.