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WWW.LOWERSHORE.ORG

## Request for Proposal

Program Year 2019

Maryland Workforce Association

Raising the Bar Conference Planner

Number: MWA2018-2002

Sealed proposal, plainly marked as such will be received at:

Tri-County Council for the Lower Eastern Shore of MD

Attention: Procurement Officer

31901 Tri-County Way, Ste. 201

Salisbury, MD 21804

On or before, **March 15th, 2019 at 12:00 PM**, after this time  
bid/proposals will no longer be accepted.

It is the policy of Tri-County Council for the Lower Eastern Shore of Maryland, Tri-County Council Foundation and Maryland Workforce Association not to discriminate on the basis of age, gender, race, color, religion national origin, marital status, sexual orientation, genetic information or disability in the admission and treatment of participants, access to educational programs and activities, and terms and conditions of employment.

# Raising the Bar Conference Planner

## GENERAL INFORMATION

### Background

Maryland Workforce Association (MWA) is made up of the twelve Local Workforce Directors in Maryland. The association collaborates with the Maryland Department of Labor, Licensing, and Regulation and other state workforce partners to foster regional and statewide collaboration and share best practices.

MWA advocates for and promotes the public workforce system on a local, state, and national level. The advocacy includes building relationships with elected officials at all levels, outreach to businesses within the State, and building partnerships with other agencies and organizations to strengthen the system.

Tri-County Council Foundation (TCCF) operates as a 501(c)(3) doing business as MWA under the Fiscal Sponsorship provided by TCCF. Tri-County Council for the Lower Eastern Shore of Maryland (TCC) is the fiscal agent for federal and state funds that may be awarded to be used to put on the Raising the Bar conference.

### Purpose

TCCF utilizes the Request for Proposals (RFP), a competitive bid process, to select service providers. The purpose of this RFP is to identify potential service providers to provide planning service for the 2019 Raising the Bar conference.

### Scope of Work

MWA is seeking proposals from Event Planners to facilitate the 2019 Raising the Bar Conference. This is a three-day event, the purpose of which is to educate workforce professionals and partners around best practices regarding the Workforce Innovation and Opportunity Act (WIOA). Day one is a partial day pre-conference for a limited number of attendees. Days two and three are full-day conference days which include: opening sessions each day with guest speakers, seated luncheons and workshops. Eight hundred fifty attendees are expected per conference day. The selected Event Planner will coordinate the conference to be held September 17-19, 2019. The conference will be held at a location in Central Maryland. A qualified bidder will be expected to:

### Manage Conference Planning

- Develop, manage and execute a master event logistical plan and timeline; assign and delegate tasks to volunteer teams;
- Manage various event-planning teams in the planning and implementation process for all aspects of the event; including leading monthly Raising the Bar Planning Team Meetings.

- Coordinate work with other conference committees to ensure efficient and effective flow of information across teams (i.e. Marketing, Logistics, Workshop Selection, etc.)
- Develop agendas, coordinate and lead planning committee meetings in person, or as necessary in order to execute conference plan objectives;
- Create cost and revenue plan/projections and make recommendations to MWA Board for registration fees and exhibitor rates;
- In conjunction with the MWA planning team(s), develop conference venue options, comparisons, and recommendations;
- Identify, contact, and recruit exhibitors;
- Develop sponsorship strategy; create and develop sponsorship levels as well as expected benefits; track and fulfill sponsor benefits (logo inclusion, signage, table assignments at mealtime, etc.);
- Work with the Maryland Workforce Association to identify, contact and secure sponsorships;
- Manage logistics including assigning exhibit booths, communication with exhibitors, facilitate registration process for exhibitor personnel;
- Direct and manage volunteer committees, both pre-event and on-site.
- Work directly with conference venue on all logistics of planning;
- Facilitate all on-site conference logistics during the conference;
- Provide conference-specific contacts such as dedicated conference phone line/hotline, a dedicated conference email address and ensure 24 hour response time for all inquiries.
- Manage relationships with event vendors.
- Direct and manage on-site event set up.
- Provides at least 3 staff for on-site conference support during the duration of the conference.
- Collect, analyze and conduct post-conference evaluation and summary report within 45 days of conference end. Present information to the Maryland Workforce Association Board of Directors and other stakeholders as requested.
- Provide a written monthly update and verbal update via conference call or email to the Maryland Workforce Association Board.

### **Manage Budget and Finances**

- Create, manage and reconcile event budgets, expenses and timelines. Adhere to project timelines and budget guidelines.
- Provide status including financial reports to the MWA Board of Directors as requested and arranged and include supporting documentation.

### **Promote and Market the Raising the Bar Conference**

- Oversee the implementation of the marketing campaign working with any volunteer communications committee members.

- Oversee e-marketing campaign and establish conference-specific website. Ensure conference information is updated and timely.
- Coordinate with the MWA Raising the Bar Marketing and Promotions Committee.
- Coordinate and produce printed materials for Raising the Bar Conference including but not limited to the program, attendee and sponsor lists, handouts, name tags, signage and bags; coordinate with sponsors as needed for these items.

### **Manage Conference Registration**

- All registration and transaction systems required are the responsibility of the selected bidder.
- Contracts with exhibitors or speakers will be managed by the selected bidder and submitted to MWA/TCCF for review and approval.
- Collect exhibitor monies on behalf of the MWA /Raising the Bar Conference.
- Sponsorships will be managed by the selected bidder.
- Collect all sponsorship monies on behalf of the MWA /Raising the Bar Conference.
- Management of all participant/attendee sign-up, including but not limited to initial contact, registration, invoicing, group billing, credit card transactions and financial reconciliation, will be the responsibility of the selected bidder.
- Collect registration fees, process and confirm all registrations.
- Provide real-time registration lists to the MWA during the registration period.
- Responsible for bill reconciliation and payment of all invoices.
- In conjunction with MWA/ Raising the Bar leadership, set a timeline for registration opening date, registration closing date, early-registration discount and cancellation fees.
- Produce rosters, lists, name badges and other Raising the Bar Conference materials from registration lists.

### **Reporting**

- Provide monthly report outlining activities performed;
- Following the conference provide a summary report to include challenges, what worked, and what did not work and provide suggestions for future conferences.

## **PROPOSAL EVALUATION**

### **Proposal Review**

All proposals will be reviewed and rated by the staff of MWA/TCCF. MWA/TCCF reserves the right to accept other than lowest cost proposals and to reject any or all proposals or parts thereof. Service providers not selected for contract negotiations shall be notified in writing no later than April 1, 2019.

## **Proposal Requirements and Evaluation**

Proposal must include:

- a detailed technical response describing the ability to satisfy MWA's requirements for an event planner,
- a minimum of three references,
- the project budget.

Qualified bidders are those whose proposal conforms to this RFP and adequately addresses the goals and scope of work desired.

Evaluation factors:

1. **Technical Expertise** – TCCF/MWA will evaluate each vendor's technical expertise, level of knowledge, and understanding of this requirement as demonstrated in the vendor's technical response and required documents.
2. **Experience with Similar Work** – TCCF/MWA will evaluate each vendor's experience in performing projects of a similar size, scope, and complexity over the past 5 years and how closely vendors' experience matches this requirement. Prospective offerors shall set forth in detail their expertise related to each of the five categories listed in the scope of work (1) managing conference planning, (2) managing budget and finances, (3) promoting and marketing the Raising the Bar conference, (4) managing conference registration, and (5) reporting.
3. **Reasonability of Cost** – TCCF/MWA will consider cost and ability to provide services.

The evaluation of technical responses will be accomplished using the adjectival scoring method, for which definitions are provided below:

**Outstanding: (O)** – Very significantly exceeds and/or addresses most or all of the elements of the evaluation factor. With respect to the evaluation factor, the response surpasses an "Exceeds" rating. The Offeror has clearly demonstrated an understanding of all aspects of the requirements to the extent that timely and highest quality performance is anticipated.

**Exceeds: (E)** – Fully meets and/or addresses all elements of the evaluation factor and significantly exceeds many of the elements of the evaluation factor. With respect to the evaluation factor, the response exceeds an "Acceptable" rating. The areas in which the offeror exceeds the requirements are anticipated to result in a high level of efficiency, productivity or quality.

**Acceptable: (A)** - Meets and/or addresses all elements of the evaluation factor. With respect to the evaluation factor, the response is considered complete, comprehensive, and exemplifies

an understanding of the scope and depth of the requirements as well as the Offeror's understanding of the Government's requirements.

**Unacceptable: (U)** – With respect to the evaluation factor, the technical response has many deficiencies and/or gross omissions and does not adequately address the evaluation factor.

### Timeline

RFP Timeline	
March 4, 2019	Release of RFP
March 11, 2019, 4 pm	Deadline to submit questions via website, 4pm
March 13, 2019, 4pm	Responses to submitted questions posted on the website
March 15, 2019	Proposal deadline, 12pm
March 27, 2019	Notification of Award

### Questions

To ensure a fair competitive process, all questions related to this RFP must be submitted electronically to [procurement@tcclesmd.org](mailto:procurement@tcclesmd.org). Written questions will be accepted through 4:00 pm on March 11, 2019. Written responses to questions will be posted on the website [www.lowershore.org](http://www.lowershore.org) no later than 4:00 pm March 13, 2019. It is the respondent's responsibility to check the website on a regular basis for updates.

### Format

Responding organizations should ensure that proposals are prepared in compliance with the requirements:

Proposals should be prepared in a professional manner, providing a complete and detailed description of the proposed program. Emphasis should be placed on clarity of content and completeness. **Proposals should be 12-point font, double-spaced with pages numbered.** All attachments identified in the RFP must be included. Ensure that other attachments referenced in your response are also submitted with the proposal in the following order.

Required sections include:

- A detailed technical response describing the ability to satisfy MWA's requirements for an event planner,
- A minimum of three references,
- The project budget,
- Organization Information (Attachment A),
- Completed W-9.

**Proposals that do not provide adequate responses to all sections of the RFP may be disqualified from the review and selection process.**

The original proposal must be signed by the agency official authorized to submit the proposal and enter into contract negotiations for the organization.

Submit one electronic copy in PDF format to [procurement@tcclesmd.org](mailto:procurement@tcclesmd.org)

**Deadline**

In order to be considered **proposals MUST be received in office by March 15, 2019 no later than 12 pm at the above address.** Proposals received after this deadline will not be considered.

## Contracting Details

### Contract Negotiations

Vendors who submit selected proposals will be required to participate in formal contract negotiations. The award of any contract or agreement shall be contingent upon the satisfactory completion of contract negotiation.

### Contract Term

The term of the contract will be from April 1, 2019 to November 30, 2019, but TCCF/MWA reserves the right to modify the contract term. Agreements are subject to extension, renewal and/or termination throughout the duration of the Agreement. Additionally, in the event that service provider performance is found to be unacceptable, TCCF/MWA may choose not to continue funding the vendor for the follow up period and reserves the right to grant the follow up funding to another contractor to complete.

### Contract Extensions

TCCF/MWA reserves the right to negotiate two (2) contract renewals for successive years' conferences funded through this Request for Proposal. The minimum criteria for extension will be satisfactory performance for the review period. TCCF/MWA reserves the right, at its sole discretion, to specify the review period.

### Governing Law

The laws of the State of Maryland, and where applicable, federal law and regulation, will govern the contract awarded pursuant to this RFP.

## Termination

**Termination for Convenience (General Provision)** TCC or TCCF may terminate this contract, in whole or in part, at any time by written notice to the Contractor when it is in the Government's best interest. The Contractor shall be paid its costs, including contract close-out costs, and profit on work performed up to the time of termination. The Contractor shall promptly submit its termination claim to TCC/TCCF to be paid. If the Contractor has any property in its possession belonging to TCC/TCCF, the Contractor will account for the same, and dispose of it in the manner TCC/TCCF directs.

**Termination for Default [Breach or Cause] (General Provision)** If the Contractor does not deliver supplies in accordance with the contract delivery schedule, or, if the contract is for services, the Contractor fails to perform in the manner called for in the contract, or if the Contractor fails to comply with any other provisions of the contract, TCC/TCCF may terminate this contract for default. Termination shall be effected by serving a notice of termination on the contractor setting forth the manner in which the Contractor is in default. The contractor will only be paid the contract price for supplies delivered and accepted, or services performed in accordance with the manner of performance set forth in the contract.



If it is later determined by TCC/TCCF that the Contractor had an excusable reason for not performing, such as a strike, fire, or flood, events which are not the fault of or are beyond the control of the Contractor, TCC/TCCF, after setting up a new delivery of performance schedule, may allow the Contractor to continue work, or treat the termination as a termination for convenience.

**Opportunity to Cure (General Provision)** TCC/TCCF in its sole discretion may, in the case of a termination for breach or default, allow the Contractor [an appropriately short period of time] in which to cure the defect. In such case, the notice of termination will state the time period in which cure is permitted and other appropriate conditions

If Contractor fails to remedy to TCC/TCCF's satisfaction the breach or default of any of the terms, covenants, or conditions of this Contract within [ten (10) days] after receipt by Contractor of written notice from TCC/TCCF setting forth the nature of said breach or default, TCC/TCCF shall have the right to terminate the Contract without any further obligation to Contractor. Any such termination for default shall not in any way operate to TCC/TCCF from also pursuing all available remedies against Contractor and its sureties for said breach or default.

**Waiver of Remedies for any Breach** In the event that TCC/TCCF elects to waive its remedies for any breach by Contractor of any covenant, term or condition of this Contract, such waiver by TCC/TCCF shall not limit TCC/TCCF's remedies for any succeeding breach of that or of any other term, covenant, or condition of this Contract.

**Termination for Convenience** TCC/TCCF, by written notice, may terminate this contract, in whole or in part, when it is in the Government's interest. If this contract is terminated, TCC/TCCF shall be liable only for payment under the payment provisions of this contract for services rendered before the effective date of termination.

#### **Conflict of Interest Information**

1. Each solicitation that will result in the selection of a Contractor who will assist a unit in the formation, evaluation, selection, award, or execution of a TCC/TCCF contract shall provide notice of the requirement of this regulation.
2. "Conflict of interest" means that, because of other activities or relationships with other persons, a person is unable or potentially unable to render impartial assistance or advice to TCC/TCCF, or the person's objectivity in performing the contract work is or might be otherwise impaired, or a person has an unfair competitive advantage.
3. "Person" has the meaning stated in COMAR 21.01.02.01 and includes a bidder, offer or, contractor, consultant or subcontractor or sub consultant at any tier, and also includes an employee or agent of any of them if the employee or agent has or will have the authority to control or supervise all or a portion of the work for which a bid or offer is made. <http://www.dsd.state.md.us/comar/getfile.aspx?file=21.01.02.01.htm>

4. If the Executive Director makes a determination prior to award that facts or circumstances exist giving rise or which could in the future give rise to a conflict of interest, the Executive Director may reject a bid or offer under COMAR 21.06.02.03B. <http://www.dsd.state.md.us/COMAR/getfile.aspx?file=21.05.08.08.htm>
5. After award TCC/TCCF may terminate the contract, in whole or in part, if it deems such termination necessary to avoid an actual or potential conflict of interest. If the Contractor knew or reasonably could have been expected to know of an actual or potential conflict of interest prior to or after award and did not disclose it or misrepresented relevant information to the Administrative Office, the Executive Director may terminate the contract for default, institute proceedings to debar the Contractor from further TCC/TCCF contracts, or pursue such other remedies as may be permitted by law or the contract.
6. A conflict of interest may be waived if the Executive Director, with approval of the Executive Board or designee, determines that waiver is in the best interest of TCC/TCCF. The determination shall state the reasons for the waiver and any controls that avoid, mitigate, or neutralize the conflict of interest.
7. Each bidder or offer or responding to a solicitation that will result in the selection of a contractor who will assist a unit in the formation, evaluation, selection, award, or execution of another TCC/TCCF contract shall provide the affidavit and disclosures set forth in Subsection (8) of this regulation to the Administrative Office with the bid or offer and such other times as may be required by the Executive Director.
8. The affidavit and disclosure required by Subsection (7) of this regulation shall be in substantially the same form as given at the end of this attachment.

## **Procurement and Bid Protest Procedures**

All protests relating to solicitations, selections, and/or awards made by the TCCF on behalf of MWA must be filed in writing using the Bid Protest Form (Attachment B) with the TCC procurement officer within seven (7) days of the notice of solicitation, notice of selection and/or notice of award. The date of notification shall be the date posted to the TCC procurement website: <http://www.tcclesmd.org/departments/procurement.aspx>.

Oral Protests will not be considered. Protests will only be considered valid if the protester is an "interested party". An "interested party" is a party that is an actual or prospective bidder or proposer. Protest reviews will be conducted by the Executive Director of the TCC, and/or TCCF Board of Directors and shall review the protest with a thorough evaluation of the issues raised and respond to the protester within seven (7) days of the receipt of such protest. A certified letter shall be sent to the protester from either the Executive Director of TCC or the attorney for TCC stating a concurrence or denial of the protest with supporting explanations. The certified letter to the protester shall constitute the final decision of TCC. Review appeal

authority is TCCF Board. If protester does not agree with TCCF findings, they are directed to court.

**ATTACHMENT A**

**ORGANIZATION INFORMATION**

Organization Name: \_\_\_\_\_

FEIN: \_\_\_\_\_ State ID: \_\_\_\_\_

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

Contact Person: \_\_\_\_\_ Title: \_\_\_\_\_

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

Additional Contact: \_\_\_\_\_ Title: \_\_\_\_\_

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

Additional Contact: \_\_\_\_\_ Title: \_\_\_\_\_

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

Organization type:             Non-Profit     Government     Private for Profit

**I hereby certify that to the best of my knowledge all information contained in this proposal is accurate and complete, that this is a valid proposal and that I am legally authorized to sign and to represent this organization.**

**Signature** \_\_\_\_\_

**Date** \_\_\_\_\_

**ATTACHMENT B: Proposal or Bid Protest Form**

RFP Number: \_\_\_\_\_ Date of RFP \_\_\_\_\_

Title of RFP: \_\_\_\_\_

Name of Protester: \_\_\_\_\_

Protester Agency: \_\_\_\_\_

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

\_\_\_\_\_

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

Detail of Protest:

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

## Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the 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 instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

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

## Part II Certification

Under penalties of perjury, I certify that:

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

### Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

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

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

By signing the filled-out form, you:

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

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

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

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

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

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

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

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

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

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

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

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

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

## Backup Withholding

**What is backup withholding?** Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

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

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

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),

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

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

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

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

Also see *Special rules for partnerships* above.

## What is FATCA reporting?

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

## Updating Your Information

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

## Penalties

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

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

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

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

## Specific Instructions

### Line 1

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

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

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

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

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

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

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

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

**Line 2**

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

**Line 3**

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

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

**Line 4, Exemptions**

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

**Exempt payee code.**

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

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

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

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

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 <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 reportable under section 6045(f), and payments for services paid by a federal executive agency.

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

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

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

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

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

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

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

G—A real estate investment trust

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

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

J—A bank as defined in section 581

K—A broker

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

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

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

**Line 5**

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

**Line 6**

Enter your city, state, and ZIP code.

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

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

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

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

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

**How to get a TIN.** If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at [www.ssa.gov](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 line 1 must sign. Exempt payees, see *Exempt payee code* earlier.

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

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

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

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account <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 Regulations 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 Regulations section 1.671-4(b)(2)(i)(B))	The trust

<sup>1</sup> List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.  
<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup> You must show your individual name 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 2.

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

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

**Secure Your Tax Records from Identity Theft**

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

To reduce your risk:

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

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

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

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

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

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

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

If you receive an unsolicited email claiming to be from the IRS, forward this message to [phishing@irs.gov](mailto:phishing@irs.gov). You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 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.