



City of Pembroke Pines



Frank C. Ortis, Mayor
Iris A. Siple, Vice-Mayor
Charles F. Dodge, City Manager

Angelo Castillo, Commissioner
Jack McCluskey, Commissioner
Carl Shechter, Commissioner

June 21, 2011

IFB# PD-11-03

INVITATION FOR BID

Notice is hereby given that the City Commission of the City of Pembroke Pines is seeking sealed proposals for:

IFB# PD-11-03
Automated External Defibrillators "AED"

Specifications may be obtained from the Public Services Department located at 13975 Pembroke Road, Pembroke Pines, Florida 33027, (954) 437-1111.

Proposals will be accepted until 2:00 p.m., Wednesday July 13, 2011, in the Office of the City Clerk, Administration Building, 10100 Pines Boulevard, Pembroke Pines, Florida, 33026, to be opened at **2:30 p.m.**

For additional information please contact, Christina Sorensen, Purchasing Manager at csorensen@ppines.com or 954-704-1259. The Purchasing Office hours are between 7:00 a.m. - 6:00 p.m. on Monday through Thursday.

Envelopes must be sealed and plainly marked:

IFB# PD-11-03
Automated External Defibrillators "AED"

The City Commission of the City of Pembroke Pines reserves the right to reject any and all proposals; to waive any and all informalities or irregularities, and to reject all or any part of any proposal as they may deem to be in the best interest of the citizens of the City of Pembroke Pines.

CITY OF PEMBROKE PINES

Judith A. Neugent
City Clerk

10100 Pines Boulevard • Pembroke Pines, Florida 33026 • 954-435-6501



June 21, 2011

IFB# PD-11-03

Automated External Defibrillators “AED”

PURPOSE:

The City of Pembroke Pines is seeking bids from qualified firms, hereinafter referred to as Vendors(s), to provide **Automated External Defibrillators “AED”** for the City of Pembroke Pines Police Department, in accordance with the terms, conditions, and specifications contained in this Invitation to Bid (IFB).

Bid Specifications:

The City of Pembroke Pines Police Department is seeking to obtain proposals for the purchase of the below listed equipment or an approved equivalent. All equipment must meet or exceed the below listed specifications and descriptions:

1. Phillips- HeartStart FRx Defibrillator

Additional items:

2. Phillips- HeartStart FRx SMART pads II (Item # 989803139261)
3. Phillips- Battery Pack (for back up) (Item #M5070A)
4. Phillips- Infant/Child Key, FRx (Item # 989803139311)
5. Phillips- Carrying Case, FRx (Item #989803139251)
6. Phillips- HeartStart FRx Trainer (Item # 861306)

Additional Requirements:

Warranty: All Work/Products provided under this contract must have, as a minimum, a one year warranty from the date of final acceptance thereof and all materials may carry the dull manufacture’s warranty against any latent defects, design, material’s, workmanship, installation, fraud, or such gross mistakes, as may amount to fraud.

Maintenance: The Vendor must propose a plan for maintenance, inspection, repair, and replacement of all AEDs and Parts and accessories from the City’s stock.

Training: The Vendor must propose a plan to offer American Heart Association Heartsavers Series (Adult CPR, AED) or equivalent American Red Cross or National Safety Council Course.



Additional Information

Deviations from the specifications as listed above are to be documented in an attachment to the submittal.

The City anticipates a purchase of one hundred twenty-five (125) AEDs and accessories

Depending on the cost and availability, the City may, at its option, purchase the anticipated volume or no product.

All purchases are to be delivered to:

City of Pembroke Pines

Police Headquarters

9500 Pines Blvd

Pembroke Pines, FL. 33025

Any questions regarding this IFB must be received no later than Noon on June 30, 2011

Questions and the answers will be provided to all proposers by 2:00 on July 5, 2011.

All questions related to this solicitation should be forwarded to Christina Sorensen, Purchasing Manager, at purchasing@ppines.com.



CITY OF PEMBROKE PINES
PEMBROKE PINES, FLORIDA

GENERAL CONDITIONS, INSTRUCTIONS AND INFORMATION FOR BIDDERS.

1. **SUBMISSION AND RECEIPT OF BIDS:**

- A. Proposals, to receive consideration, must be received prior to the specific time opening as designated in the invitation.
- B. Unless otherwise specified, bidders must use the proposal form furnished by the City. Failure to do so may cause the bid to be rejected. Removal of any part of the bid may invalidate the bid.
- C. Proposals having any erasures or corrections must be initialed by bidder in ink. Bids shall be signed in ink. All quotations shall be typewritten or filled in with pen and ink.

2. **WARRANTIES FOR USAGE:**

Whenever a bid is sought, seeking a source of supply for a specified time for materials or service, the quantities or usage shown are estimated only. No guarantee or warranty is given or implied by the City as to the total amount that may or may not be purchased from any resulting contracts. These quantities are for bidders information only and will be used for tabulation and presentation of bid.

3. **PRICES TO BE FIRM:**

Bidder warrants by virtue of bidding that prices, terms, and conditions quoted in his bid will be firm for acceptance for a period of ninety (90) days from date of bid opening unless otherwise stated by the City or bidder.

4. **DELIVERY POINT:**

All items shall be delivered F.O.B. destination, and delivery cost and charges included in the bid price. Failure to do so may be cause for rejection of bid.

5. **BRAND NAMES:**

If and wherever in the specifications a brand name, make, name of manufacturer, trade name, or vendor catalog number is mentioned, it is for the purpose of establishing a grade or quality of material only. Since the City does not wish to rule out other competition and equal brands or makes, the phrase "OR EQUAL" is added. However, if a product other than that specified is bid, it is the vendors responsibility to name such a product is equal to that specified. Evidence in the form of samples may be requested if brand is other than that



specified. Such samples are to be furnished before the date of bid opening, unless otherwise specified.

6. QUALITY:

All materials used for the manufacture or construction of any supplies, materials, or equipment covered by this bid shall be new, the latest model, of the best quality, and highest grade workmanship, unless otherwise noted.

7. SIGNATURE REQUIRED:

All quotations must be signed with the firm name and by an officer or employee having authority to bind the company or firm by his signature. FAILURE TO PROPERLY SIGN PROPOSAL SHALL INVALIDATE SAME, AND IT MAY NOT BE CONSIDERED FOR AWARD.

8. ACCEPTANCE OF MATERIAL:

The material delivered under this proposal shall remain the property of the seller until a physical inspection and actual usage of this material and/or services is made and thereafter accepted to the satisfaction of the City and must comply with the terms herein, and be fully in accord with specifications and of the highest quality. In the event the material and/or services supplied to the City are found to be defective or do not conform to specifications, the City reserves the right to cancel the order upon written notice to the seller and return product to seller at the sellers expense.

9. VARIATIONS TO SPECIFICATIONS:

The specifications, as set forth, are guideline specifications only. The specifications do not have to be strictly adhered to; however, any variation to these specifications must be specifically listed and included with the bid documents. Any variation to these specifications must be within reason, and must meet minimum bid specifications.

10. DELIVERY:

Time will be of the essence for any orders placed as a result of this bid. Purchaser reserves the right to cancel such orders, or part thereof, without obligation if delivery is not made at the time(s) or place(s) specified.

11. DEFAULT PROVISION:

In the case of default by the bidder or contractor, the City of Pembroke Pines may procure the articles or services from any other sources and hold the bidder or contractor responsible for any excess costs occasioned or incurred thereby.



12. PRICING:

Prices should be stated in units of quantity specified in the bidding specifications. In case of discrepancy in computing the amount of the bid, the unit prices quoted will govern.

13. COPYRIGHT OR PATENT RIGHTS:

Bidder warrants that there have been no violations of copyrights or patent rights in manufacturing, producing, or selling other goods shipped or ordered as a result of this bid, and seller agrees to hold the purchaser harmless from any and all liability, loss or expense occasioned by such violation.

14. SAMPLES:

Samples, when requested, must be furnished before, or at the bid opening, unless otherwise specified, and delivered free of expense to the City and if not used in testing or destroyed, will upon request within thirty (30) days of bid award be returned at the bidders expense.

15. TAXES:

The City of Pembroke Pines is exempt from any taxes imposed by state and/or Federal Government. Exemption certificates certified on request. (Not applicable on construction remodeling projects.)

16. FAILURE TO QUOTE:

If you do not quote, return quotation sheet and state reason. Otherwise, your name may be removed from our mailing list.

17. MANUFACTURER'S CERTIFICATION:

The City of Pembroke Pines reserves the right to request from bidder separate manufacturer certification of all statements made in the proposal.

18. SIGNED BID CONSIDERED AN OFFER:

The signed bid shall be considered an offer on the part of the bidder or contractor, which offer shall be deemed accepted upon approval by the City Commission of the City of Pembroke Pines and in case of default on the part of the bidder or contractor after such acceptance, the City of Pembroke Pines may take such action as it deems appropriate including legal action for damages or specific performance.

19. RESERVATIONS FOR REJECTION AND AWARD:

The City of Pembroke Pines reserves the right to accept or reject any and all bids or parts of bids, to waive irregularities and technicalities, and to request rebids. The City also



reserves the right to award a contract on such items(s) or service(s) the City deems will best serve its interests. All bids shall be awarded to the most responsive/responsible bidder, provided the (City) may for good cause reject any bid or part thereof. It further reserves the right to award a contract on a split order basis, or such combinations as shall best serve the interests of the City unless otherwise specified. No premiums, rebates or gratuities permitted, either with, prior to, or after award. This practice shall result in the cancellation of said award and/or return of items (as applicable) and the recommended removal of bidder from bid list(s).

20. CONFLICT OF INSTRUCTIONS:

If a conflict exists between the General Conditions and Instructions stated herein and specific conditions and instructions contained in proposal form, the proposal form shall govern.

21. LAWS AND REGULATIONS:

All applicable laws and regulations of the Federal Government, State of Florida and Ordinances of the City of Pembroke Pines shall apply to any resulting award.

All OSHA Standards, rules and/or regulations will apply to any item(s) of equipment or materials supplied as a result of this bid.

Bidder warrants by signature on his proposal sheet that prices quoted here are in conformity with the latest federal price guidelines, if any.

22. DAVIS-BACON & RELATED ACTS:

Contractors or their subcontractors are required to comply with all aspects of the Davis Bacon Act as it applies to construction, alternations or repairs of public buildings or public works.

The Davis-Bacon Act requires that each contract over \$2,000 to which the United States or the District of Columbia is a party for the construction, alteration, or repair of public buildings or public works shall contain a clause setting forth the minimum wages to be paid to various classes of laborers and mechanics employed under the contract. Under the provisions of the Act, contractors or their subcontractors are to pay workers employed directly upon the site of the work no less than the locally prevailing wages and fringe benefits paid on projects of a similar character.

In addition to the Davis-Bacon Act itself, Congress has added prevailing wage provisions to approximately 60 statutes which assist construction projects through grants, loans, loan guarantees, and insurance. These "related Acts" involve construction in such areas as transportation, housing, air and water pollution reduction, and health. If a construction project is funded or assisted under more than one Federal statute, the Davis-Bacon prevailing wage provisions may apply to the project if any of the applicable statutes



requires payment of Davis-Bacon wage rates. Davis-Bacon wage determinations are to be used in accordance with the provisions of Regulations, 29 CFR Part 1, Part 3, and Part 5.

23. LOCAL GOVERNMENT PROMPT PAYMENT ACT:

The law restricts the percentage of payment that local governments may withhold from contractors during construction. Once a construction project is substantially completed, the law requires local governments to develop a list of items (punch list) for final acceptance of construction services. §218.70, Florida Statutes.

24. FLORIDA MUNICIPAL CONSTRUCTION INSURANCE TRUST:

The Contractor may be required to participate in the Florida Municipal Construction Insurance Trust (FMCI) program. This program provides members with a vehicle by which they may purchase certain insurance coverage through owner controlled insurance programs (OCIP) which are intended to be a comprehensive insurance product that covers specified risks associated with contractors and subcontractors performing the construction of member's public facilities.

25. TAX SAVER PROGRAM:

The Contractor shall cooperate on certain projects to allow the City to avail itself of a sales tax savings program.

26. PUBLIC ENTITY CRIMES:

"A person or affiliate who has been placed on the convicted vendor list following a conviction for a public entity crime may not submit a bid on a contract to provide any goods or services to a public entity, may not submit a bid on a contract with a public entity for the construction or repair of a public building or public work, may not submit bids on leases of real property to a public entity, may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with any public entity, and may not transact business with any public entity in excess of the threshold amount provided in Section 287.017, for CATEGORY TWO for a period of 36 months from the date of being placed on the convicted vendor list."

Judith A. Neugent
City Clerk
CITY OF PEMBROKE PINES
10100 PINES BOULEVARD



INSURANCE REQUIREMENTS

The Contractor shall indemnify and hold harmless the City and its officers, employees, agents and instrumentalities from any and all liability, losses or damages, including attorneys' fees and costs of defense, which the City or its officers, employees, agents or instrumentalities may incur as a result of claims, demands, suits, causes of actions or proceedings of any kind or nature arising out of, relating to or resulting from the performance of this Agreement by the Contractor or its employees, agents, servants, partners principals or subcontractors. The Contractor shall pay all claims and losses in connection therewith and shall investigate and defend all claims, suits or actions of any kind or nature in the name of the City, where applicable, including appellate proceedings, and shall pay all costs, judgments, and attorney's fees which may issue thereon. The Contractor expressly understands and agrees that any insurance protection required by this Agreement or otherwise provided by the Contractor shall in no way limit the responsibility to indemnify, keep and save harmless and defend the City or its officers, employees, agents and instrumentalities as herein provided.

The Contractor shall not commence work under this contract until he has obtained all insurance required under this paragraph and such insurance has been approved by the Risk Manager of the City nor shall the Contractor allow any Subcontractor to commence work on his sub-contract until all similar such insurance required of the subcontractor has been obtained and approved.

CERTIFICATES OF INSURANCE, reflecting evidence of the required insurance, shall be filed with the Risk Manager prior to the commencement of the WORK. These Certificates shall contain a provision that coverages afforded under these policies shall not be canceled until at least thirty (30) days prior written notice has been given to do business under the laws of the State of Florida. The insurance company shall be rated no less than "A" as to management, and no less than "Class VI" as to financial strength according to the latest edition of Best's Insurance Guide published by A.M. Best Company.

Insurance shall be in force until all work required to be performed under the terms of the Contract is satisfactorily completed as evidenced by the formal acceptance by the City. In the event the insurance certificate provided indicates that the insurance shall terminate and lapse during the period of this contract, then in the event, the Contractor shall furnish, at least thirty (30) days prior to the expiration of the date of such insurance, a renewed certificate of insurance as proof that equal and like coverage for the balance of the period of the contract and extension thereunder is in effect. The Contractor shall not continue to work pursuant to this contract unless all required insurance remains in full force and effect.



REQUIRED INSURANCE

1. **COMPREHENSIVE GENERAL LIABILITY INSURANCE** written on an occurrence basis including, but not limited to: coverage for bodily injury and property damage, personal & advertising injury, products & completed operations, and contractual liability. Coverage must be written on an occurrence basis, with limits of liability no less than:

1. Each Occurrence Limit - \$1,000,000
2. Fire Damage Limit (Damage to rented premises) - \$100,000
3. Personal & Advertising Injury Limit - \$1,000,000
4. General Aggregate Limit - \$2,000,000
5. Products & Completed Operations Aggregate Limit - \$2,000,000 **(mostly for construction or equipment sold to the City)**

Products & Completed Operations Coverage shall be maintained for two (2) years after the final payment under this contract. **The City of Pembroke Pines must be shown as an additional insured with respect to this coverage.**

2. **WORKERS' COMPENSATION AND EMPLOYERS LIABILITY INSURANCE** covering all employees, and/or volunteers of the Contractor engaged in the performance of the scope of work associated with this Agreement. In the case any work is sublet, the Contractor shall require the Subcontractors similarly to provide Workers Compensation Insurance for all the latter's employees unless such employees are covered by the protection afforded by the Contractor. Coverage for the Contractor and his Subcontractors shall be in accordance with applicable state and/or federal laws that may apply to Workers' Compensation Insurance with limits of liability no less than:

1. Workers' Compensation : Coverage A – Statutory
2. Employers Liability: Coverage B \$500,000 Each Accident
\$500,000 Disease – Policy Limit
\$500,000 Disease – Each Employee

3. **COMPREHENSIVE AUTO LIABILITY INSURANCE** covering all owned, non-owned and hired vehicles used in connection with the performance of work under this Agreement, with a combined single limit of liability for bodily injury and property damage no less than:

1. Any Auto (Symbol 1)
Combined Single Limit (Each Accident) - \$1,000,000
2. Hire Autos (Symbol 8)
Combined Single Limit (Each Accident) - \$1,000,000
3. Non-Owned Autos (Symbol 9)
Combined Single Limit (Each Accident) - \$1,000,000



4. **PROFESSIONAL LIABILITY/ERRORS & OMISSIONS INSURANCE**, when applicable, with a limit of liability no less than \$1,000,000 per wrongful act. This coverage shall be maintained for a period of no less than two (2) years after final payment of the contract.

REQUIRED ENDORSEMENTS

1. The City of Pembroke Pines shall be named as an Additional Insured on all General Liability Policies
2. Waiver of all Rights of Subrogation against the City
3. 30 Day Notice of Cancellation or Non-Renewal to the City
4. Contractors' policies shall be Primary & Non-Contributory
5. All policies shall contain a "severability of interest" or "cross liability" liability clause without obligation for premium payment of the City
6. The City of Pembroke Pines shall be named as a Loss Payee on all Property and/or Inland Marine Policies as their interest may appear.

Any insurance required of the CONTRACTOR pursuant to this Agreement must also be required by any sub-contractor in the same limits and with all requirements as provided herein, including naming the CITY as an additional insured, in any work is subcontracted unless such subcontractor is covered by the protection afforded by the CONTRACTOR and provided proof of such coverage is provided to CITY. The CONTRACTOR and any subcontractors shall maintain such policies during the term of this Agreement.

The City reserves the right to require any other additional types of insurance coverage and/or higher limits of liability it deems necessary based on the nature of work being performed under this Contract.



Company Name: _____

PROPOSAL FORM

IFB#: PD-11-03

DATE: July 13, 2011

TO: CITY OF PEMBROKE PINES
10100 PINES BOULEVARD
PEMBROKE PINES, FL 33026

IN ACCORDANCE WITH THE "Invitation for Bids" dated June 21, 2011 titled "IFB # PD-11-03 Automatic External Defibrillator (AED)" attached hereto as a part hereof the undersigned proposes the following:

Item	Unit Price	Quantity Desired	Extended Cost
Total Cost for the Automatic External Defibrillator (Phillips- HeartStart FRx SMART or Equivalent)	\$	x 125	\$

Additional Equipment:

Phillips- HeartStart FRx SMART pads II (Item # 989803139261 or Equivalent)	\$	x 125	\$
Phillips- Battery Pack (for back up) (Item #M5070A or Equivalent)	\$	x 125	\$
Phillips- Infant/Child Key, FRx (Item # 989803139311 or Equivalent)	\$	x 125	\$
Phillips- Carrying Case, FRx Item #989803139251 or Equivalent)	\$	x 125	\$

Total Cost \$ _____

Estimated Length of Delivery _____

Proposal Checklist

Is there at least one original and one copy of the proposal
submitted within this package? Yes_____ Initial_____

Is a completed City of Pembroke Pines Vendor Information
Form and a W-9 included in this package? Yes_____ Initial_____



Company Name: _____

Do all prices include shipping and or freight costs? Yes_____ Initial_____

Is a list of current customers for the same product along with contact and telephone number provided with this proposal? Yes_____ Initial_____

Please confirm receipt of addenda:

I received Addendum # _____ Dated _____ . Initial_____

I received Addendum # _____ Dated _____ . Initial_____

I received Addendum # _____ Dated _____ . Initial_____

I received Addendum # _____ Dated _____ . Initial_____

I received Addendum # _____ Dated _____ . Initial_____

Did you receive any additional addenda? If so, please specify: _____

PLEASE PRINT
NAME _____

COMPANY _____

STREET ADDRESS: _____

CITY & STATE: _____

ZIP CODE: _____ TELEPHONE: _____

E-MAIL: _____

SIGNATURE: _____

TITLE: _____

(OFFICE USE ONLY) Vendor number:

EXHIBIT A



Please complete this vendor information form along with the IRS Form W-9, and submit it as part of your submittal package to the:

**City of Pembroke Pines
Office of the City Clerk
10100 Pines Boulevard
Pembroke Pines, FL 33026**

Vendor Information Form

(PDF fill-in form)

Operating Name (Payee):			
Legal Name (as filed with IRS):			
Remit-to Address: (For Payments)			
Remit-to Contact Name:		Title:	
Email Address:			
Phone #		Fax #	
Order-from Address: (For purchase orders)			
Order-from Contact Name:		Title:	
Email Address:			
Phone #		Fax #	
Return-to Address: (For product returns)			
Return-to Contact Name:		Title:	
Email Address:			
Phone #		Fax #	
Payment Terms:			

Type of Business (Please check one and provide Federal tax identification or Social Security number)

- ☐ Corporation
☐ Sole Proprietorship/Individual
☐ Partnership
☐ Health Care Service Provider
☐ Other (Specify):

Federal ID Number:

-

Social Security No.:

Name & Title of Applicant _____

Signature of Applicant _____ **Date** _____

**Request for Taxpayer
Identification Number and Certification**

EXHIBIT A

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

Print or type
See Specific Instructions on page 2.

Name (as shown on your income tax return)

Business name, if different from above

Check appropriate box: ☐ Individual/Sole proprietor ☐ Corporation ☐ Partnership
☐ Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶
☐ Other (see instructions) ▶

☐ Exempt
payee

Address (number, street, and apt. or suite no.)

Requester's name and address (optional)

City, state, and ZIP code

**City of Pembroke Pines
10100 Pines Boulevard
Pembroke Pines, FL 33026**

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 your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

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

Social security number

or

Employer identification number

Part II Certification

Under penalties of perjury, I certify that:

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

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.

**Sign
Here**

Signature of
U.S. person ▶

Date ▶

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 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, 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.

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" line.

Limited liability company (LLC). Check the "Limited liability company" box only and enter the appropriate code for the tax classification ("D" for disregarded entity, "C" for corporation, "P" for partnership) in the space provided.

For a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Regulations section 301.7701-3, enter the owner's name on the "Name" line. Enter the LLC's name on the "Business name" line.

For an LLC classified as a partnership or a corporation, enter the LLC's name on the "Name" line and any business, trade, or DBA name on the "Business 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" line.

Note. You are requested to check the appropriate box for your status (individual/sole proprietor, corporation, etc.).

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, 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 chart below 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 13. Also, a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker
Barter exchange transactions and patronage dividends	Exempt payees 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 7

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

² However, the following payments made to a corporation (including gross proceeds paid to an attorney under section 6045(f), even if the attorney is a corporation) and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, 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. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting www.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 items 1, 4, and 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). Exempt payees, see *Exempt Payee* on page 2.

Signature requirements. Complete the certification as indicated in 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 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 ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³
For this type of account:	Give name and EIN of:
6. Disregarded entity not owned by an individual	The owner
7. A valid trust, estate, or pension trust	Legal entity ⁴
8. Corporate or LLC electing corporate status on Form 8832	The corporation
9. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
10. Partnership or multi-member LLC	The partnership
11. A broker or registered nominee	The broker or nominee
12. 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

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

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name and you may also enter your business or "DBA" name on the second name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 1.

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.

Call the IRS at 1-800-829-1040 if you think your identity has been used inappropriately for tax purposes.

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. You may also report misuse of the IRS name, logo, or other IRS personal 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 or contact them at www.consumer.gov/idtheft or 1-877-IDTHEFT(438-4338).

Visit the IRS website at www.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 who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA, or Archer MSA or HSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax 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. Payers must generally withhold 28% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.