

# NAUGATUCK, CONNECTICUT

## Request for Proposal for the Purchase of Hardware, Lumber, Signs, Construction and Maintenance Supplies

Contract No. FY27-B086

# CONTRACT DOCUMENTS

PREPARED BY THE  
BOROUGH OF NAUGATUCK  
Department of Public Works

May 13, 2026



## Borough of Naugatuck

### REQUEST FOR HARDWARE, LUMBER, SIGNS, CONSTRUCTION and MAINTENANCE SUPPLIES

The Borough of Naugatuck seeks Bids to Purchase Hardware, Lumber, Signs, Construction & Maintenance Supplies for the period of 1 year, July 1, 2026 through June 30, 2027.

Sealed proposals will be received by the Purchasing Agent for the Borough of Naugatuck, Accounting Dept., Town Hall Basement, 229 Church Street, Connecticut, 06770 until **11:00 AM, Thursday, May 28, 2026** for furnishing the commodities and/or services herein listed. Late submissions will not be accepted.

#### **Contract No. FY27-B086 Request for Proposal for the Purchase of Hardware, Lumber, Signs, Construction and Maintenance Supplies**

Immediately following the above time and date sealed bids will be publicly opened and read at the Town Hall at the Borough of Naugatuck, Commissioner's Corner, 229 Church Street, Naugatuck, CT 06770 and read aloud via Zoom.

Please follow link below to access scheduled bid opening.

Join Zoom Meeting :

<https://us06web.zoom.us/j/6761116286?pwd=JEzCAEJloet3nV2NV0o0oviSbAGanu.1&omn=81088580188>

Meeting chat link

<https://us06web.zoom.us/jc/81088580188>

Meeting ID: 676 111 6286 Passcode: 560827

One tap mobile

+16465189805,,6761116286# US (New York) +19292056099,,6761116286# US (New York)

Join by SIP

• [6761116286@zoomcrc.com](mailto:6761116286@zoomcrc.com)

Join instructions

<https://us06web.zoom.us/join/81088580188/invitations?signature=oMO1uMvJmTQpRY3aHfed1gFCPQcFg-oC2g2h0B40YsA>

The bid document may be examined and obtained at no cost from the Borough of Naugatuck web site <http://www.naugatuck-ct.gov>. All bidders must check the Borough web site within two days of the scheduled bid opening to check for addenda.

The Borough of Naugatuck reserves the right to waive any informalities or to reject any or all bids.

No Bidder may withdraw his bid within (90) days after the actual date of the opening thereof.

The Borough of Naugatuck is an affirmative action/equal opportunity employer MBE's, WBE's and SBE's are encouraged to apply

## **SECTION A**

### **INFORMATION FOR BIDDERS Borough of Naugatuck**

#### **1. Engagement of the Vendor**

The Borough of Naugatuck seeks proposals to Purchase Hardware, Lumber, Signs, Construction and Maintenance Supplies.

#### **2. Scope of Services / Statement of Work**

The Borough of Naugatuck seeks proposals to Purchase Hardware, Lumber, Signs, Construction and Maintenance Supplies for the period of One (1) year commencing on July 1, 2026 through June 30, 2027. Please provide descriptions of items available to supply on form attached in **Section C**.

The Borough reserves the right to request additional vendors under Contract No. FY27-B086 to be utilized at its discretion.

It is the responsibility of the respondents to pay for all costs associated with submitting qualifications and/or proposals. The Borough of Naugatuck shall not reimburse for any such costs.

The Borough will not reimburse the contractor mileage, travel time, breakdowns, or any damage or repairs to contractor's equipment.

Upon delivery or repair all invoices must state total cost for service provided, to include any and all discount amounts, if applicable. Please see Section 15 for additional information.

No pre-submission conferences are proposed.

Please direct any and all questions to: James R. Stewart  
Naugatuck Public Works Dept.  
246 Rubber Avenue,  
Naugatuck, CT 06770  
Tel: (203) 720-7071  
[jstewart@naugatuck-ct.gov](mailto:jstewart@naugatuck-ct.gov)

Questions must be submitted 1 week prior to receipt date.

#### **3. Terms and Conditions**

This document, its terms and conditions and any claims arising there from, shall be governed by Connecticut law. The Vendor shall comply with all applicable law, ordinances, and codes of the State of Connecticut and the Borough of Naugatuck and shall commit no trespass on any private property in performing services under this document.

The parties agree that they waive a trial by jury as to any and all claims, cause of action or disputes arising out of this document or services to be provided pursuant to this document.

Notwithstanding any such claim, dispute, or legal action, the Vendor shall continue to perform services under this document in a timely manner, unless otherwise directed by the Borough of Naugatuck.

#### **4. Subcontracting and Assignability**

None of the services covered by this document shall be subcontracted without the prior written approval of the Borough of Naugatuck for the acts and omissions of its Vendors, and of persons either directly or indirectly employed by Vendor, as it is for the acts and omissions of persons directly employed by Vendor. The Borough of Naugatuck may, before making payment on the document require either an affidavit from the Vendor that all sub Vendors and material men have been paid or may require waiver of mechanics' liens from any and all sub Vendors and material men. Any sub Vendor will be subject to the same insurance requirements as the Vendor's requirements promulgated in this document.

The Vendor shall not assign any interest in this document, and shall not transfer any interest in the same (whether by assignment or notation) without the prior written approval of the Borough of Naugatuck; provided, however, that claims for money due or to become due the Vendor from the Borough of Naugatuck under this document may be assigned to a bank, trust company, or other financial institution, or to a Trustee in Bankruptcy, without such approval. Notice of any such assignment or transfer shall be furnished promptly to the Borough of Naugatuck.

#### **5. Termination of Contract**

If, through any cause, the Vendor shall fail to fulfill, in a timely and proper manner, his obligations under this document, or if the Vendor shall violate any of the covenants, agreements, or stipulations of this document by giving written notice to the Vendor of termination and specifying the effective date thereof, at least five (5) days before the effective date of such termination. In the event of such termination all records prepared by the Vendor under this document shall, at the option of the Borough of Naugatuck, become its property.

#### **6. Preparation of Proposals**

The Proposal must be made upon the forms contained herein. The blank spaces in the Proposals must be filled in correctly where indicated. The Bidder must state, both in words and in numerals, written or printed in ink, the prices for which he proposes to do each Item of the work contemplated. In case of discrepancy between the words and the numerals, the words shall govern. Ditto marks are not considered writing, or printing, and shall not be used. The Bidder shall sign his Proposal correctly. If an individual makes the Proposal, his name and post office address must be shown. If made by a firm, partnership, or corporation, the Proposal must be signed by an official of the firm, partnership, or corporation authorized to sign contracts, and must show the post office address of the firm, partnership, or corporation.

Each proposal must be submitted in a sealed envelope bearing on the outside the name of the Bidder, this address, and name of the project for which the bid is submitted. If forwarded by mail, the sealed envelope containing the bid must be enclosed in another envelope addressed to: Accounting Dept., Borough of Naugatuck, City Hall, 229 Church Street, Naugatuck, CT 06770.

#### **7. Irregular Proposals**

The Borough of Naugatuck reserves the right to reject any proposals if they show any omission, alteration of form, additions not called for, conditional bids, or irregularities of any kind.

#### **8. Withdrawal of Proposals**

If a Bidder wishes to withdraw his Proposal, he may do so before the time fixed for the opening of bids by communicating his purpose to the office of the Purchasing Agent. Upon such notice, the Proposal will be handed to him unopened.

#### **9. Sales Tax**

Certain materials and supplies incorporated in the work of this project are exempt from Connecticut Sales Tax. The Bidder shall familiarize himself with current regulations of the State Tax Department. The tax on

materials or supplies exempted by such regulations shall not be included as part of the bid. The Borough will furnish the successful Bidder a sales tax exemption number.

## **10. Compliance with Federal and State Regulations**

The Vendor shall be responsible for full compliance with any Federal and/or State laws, regulations and standards, as applicable to any project fully or partially funded by State and/or Federal funding agency. This project is funded, in part, by the State and Federal government.

## **11. Permits**

All licenses and permits for complying with any applicable Federal, State, and Municipal laws, codes and regulations in connection with the prosecution of the work shall be obtained by the Vendor, at no additional cost to the Borough.

## **12. Right to Reject**

The Borough reserves the right to reject any or all proposals or to accept any bid, should it deem it to be in the best interest of the Borough.

## **13. Equal opportunity clause.**

(a) Government contracts. Except as otherwise provided, each contracting agency shall include the following equal opportunity clause contained in section 202 of the order in each of its Government contracts (and modifications thereof if not included in the original contract): During the performance of this contract, the contractor agrees as follows: (1) The contractor will not discriminate against any employee or applicant for employment because of race, color, religion, sex, or national origin. The contractor will take affirmative action to ensure that applicants are employed, and that employees are treated during employment, without regard to their race, color, religion, sex, or national origin. Such action shall include, but not be limited to the following: Employment, upgrading, demotion, or transfer, recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided by the contracting officer setting forth the provisions of this nondiscrimination clause.

(2) The contractor will, in all solicitations or advertisements for employees placed by or on behalf of the contractor, state that all qualified applicants will receive consideration for employment without regard to race, color, religion, sex, or national origin.

(3) The contractor will send to each labor union or representative of workers with which he has a collective bargaining agreement or other contract or understanding, a notice to be provided by the agency contracting officer, advising the labor union or workers' representative of the contractor's commitments under section 202 of Executive Order 11246 of September 24, 1965, and shall post copies of the notice in conspicuous places available to employees and applicants for employment.

(4) The contractor will comply with all provisions of Executive Order 11246 of September 24, 1965, and of the rules, regulations, and relevant orders of the Secretary of Labor.

(5) The contractor will furnish all information and reports required by Executive Order 11246 of September 24, 1965, and by the rules, regulations, and orders of the Secretary of Labor, or pursuant thereto, and will permit access to his books, records, and accounts by the contracting agency and the Secretary of Labor for purposes of investigation to ascertain compliance with such rules, regulations, and orders.

(6) In the event of the contractor's non-compliance with the nondiscrimination clauses of this contract or with any of such rules, regulations, or orders, this contract may be canceled, terminated or suspended in whole or in part and the contractor may be declared ineligible for further Government contracts in accordance with procedures authorized in Executive Order 11246 of September 24, 1965, and such other

sanctions may be imposed and remedies invoked as provided in Executive Order 11246 of September 24, 1965, or by rule, regulation, or order of the Secretary of Labor, or as otherwise provided by law.

(7) the contractor will include the provisions of paragraphs (1) through (7) in every subcontract or purchase order unless exempted by rules, regulations, or orders of the Secretary of Labor issued pursuant to section 204 of Executive Order 11246 of September 24, 1965, so that such provisions will be binding upon each subcontractor or vendor. The contractor will take such action with respect to any subcontract or purchase order as may be directed by the Secretary of Labor as a means of enforcing such provisions including sanctions for noncompliance: Provided, however, that in the event the contractor becomes involved in, or is threatened with, litigation with a subcontractor or vendor as a result of such direction, the contractor may request the United States to enter into such litigation to protect the interests of the United States.

#### **14. Insurance**

Before execution of the Contract, the Bidder will be required to file with the Borough of Naugatuck a certificate of insurance. The certificate, executed by an insurance company satisfactory to the Borough of Naugatuck shall name the Borough of Naugatuck and the State as additional insured parties on the form furnished with these specifications. The "Certificate of Insurance" shall state that at a minimum, with respect to the contract, the bidder carries insurance in accordance with the requirements and stipulations listed in the insurance agreement included at the end of this document.

Insurance Agreement, must be filled out and include a copy of the business' current/active certificate of insurance.

#### **15. Purchasing and Invoicing**

All goods and services pertaining to the Statement of Work (SOW) in this bid document shall commence with the vendors receipt of a Purchase Order from the Borough of Naugatuck.

Invoices must include the purchase order number and the charges listed in accordance with the purchase order. Invoices are to be delivered via email to [accountspayable@naugatuck-ct.gov](mailto:accountspayable@naugatuck-ct.gov) or as follows:

Borough of Naugatuck, Accounts Payable, 229 Church Street, Naugatuck, CT 06770

#### **16. Forms Requirements**

All forms in this document must be filled, signed and returned with the bid. Missing or not signed forms may disqualify bid submission package. In addition, the following forms should also be included:

- Completed IRS Form-W9
- Certificate of Insurance listing Borough of Naugatuck as Certificate Holder
- Completed Insurance Agreement (attached in references section)
- Company History, years in business.
- Other services the company provides that may impact the services provided to the town.
- It is required that bidding company be located within five miles of the Borough's limits.
- Certificate of Non-Collusion Form.
- Signed Insurance agreement.
- Vendor Registration form.
- Copy of Company Business License as well as individual licenses if applicable.

#### **17. Technical Requirements**

If applicable, disclose in detail the following on a separate sheet of paper and attached to bid document. Title the attachment: Technical Requirements with bid document as a reference. Areas of disclosure include but not limited to the following:

- Power source, redundant needed and/or UPS

- Access to internal LAN. If yes, can DHCP be used or is a Static IP address needed (internal or external).
- Access to the public internet
- Hardware (not included in bid; computers, servers, switches....)
- Software (not included in bid; ancillary software required)
- Back-up/Fail over for Business Continuity
- Interoperability
- Security (type)
  - Infrastructure
  - Applications and public/private internet

**SECTION B**

**PROPOSAL  
Borough of Naugatuck**

**Contract No. FY27-B086 Request for Proposal for the Purchase of Hardware, Lumber, Signs,  
Construction and Maintenance Supplies**

The undersigned, as Bidder, declares that no person or persons, other than those named herein, are interested in this Proposal; that this Proposal is made without collusion with any person, firm or corporation; that he has carefully examined the bid documents; that no person or persons acting in any official capacity for the Borough is directly or indirectly interested therein or in any portion of the profit thereof; and that he proposes and agrees, if this Proposal is accepted, to execute the Form of Contract with the Borough; to provide all necessary equipment, tools, and to do all work and furnish all materials specified in the Contract, in the manner and time therein prescribed, and according to the requirements of the Borough of Naugatuck as therein set forth, and that he will take in full payment therefore, the following prices, to wit:

The Bidder acknowledges receipt of the following addenda:

Addendum No. \_\_\_\_\_ Dated: \_\_\_\_\_

Addendum No. \_\_\_\_\_ Dated: \_\_\_\_\_

The Bidder agrees that this bid shall be good and may not be withdrawn for a period of ninety (90) days after the scheduled closing time for receiving bids.

Successful bidders shall defend, indemnify and hold and save harmless the Borough of Naugatuck against and from any and all liabilities, claims, damages, losses, fees, costs, expenses, etc. which arise directly or indirectly from successful bidders operations and/or related activities.

The Borough of Naugatuck reserves the right to reject any and all: bids in whole or in part, including low bid, to make partial awards, to waive any irregularities in any quotation, to increase or decrease quantities if quantities are listed in the bid, and may reject any bid that shows any omissions not called for, conditions, or alternate proposals, and may make any such award as is considered to be in the best interest of the Borough of Naugatuck.

**SECTION C**

**Contract No. FY27-B086 Request for Proposal for the Purchase of Hardware, Lumber, Signs, Construction and Maintenance Supplies**

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

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

Town/City: \_\_\_\_\_

Telephone: \_\_\_\_\_

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

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

Signature: \_\_\_\_\_ Date \_\_\_\_\_

Provide description of the type of products available:

---

---

---

---

---

---

---

Provide Percent Discount on Products applied to the regular price: \_\_\_\_\_%

Description of Discount, limitations/ exclusions and addition programs made part of the bid:

---

---

---

---

---

---

---

**REFERENCES**

The Bidder is required to fill out the following form to enable the Borough to make inquiries and judge as to the Bidder's experience, skill, available financial resources, credit, and business standing.

1. Number of years the bidder has been in business: \_\_\_\_\_

2. List three (3) references of similar nature to the work described herein that the Bidder has completed, with name, address, and telephone number of a reference for each.

---

---

---

---

2. Has the Bidder ever failed complete work awarded; and if so, state where and why:

---

---

---

---

3. Does the Bidder plan to sublet any part of this work; and if so, give details:

---

---

---

---

Bidder Name: \_\_\_\_\_

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

\_\_\_\_\_

## CERTIFICATE OF NON-COLLUSION

The undersigned certifies under penalties of perjury that this bid or proposal has been made and submitted in good faith and without collusion or fraud with any other person.

As used in this certification, the word "person" shall mean any natural person, business, partnership, corporation, union, committee, club, or other organization, entity, or group of individuals.

\_\_\_\_\_  
Signature

\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_  
Date

\_\_\_\_\_  
Printed Name of Person Signing Proposal

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

## BOROUGH OF NAUGATUCK: INSURANCE REQUIREMENTS

### 1. Indemnification and Insurance

\_\_\_\_\_ ('The Contractor') shall indemnify, defend and hold harmless the Borough of Naugatuck, its officials, officers, employees and designees caused in whole or in part to the fullest extent permitted by law from and against any and all claims, suits, actions, obligations, liabilities, damages, losses or injury (including the resulting death of a person), penalties, and expenses (including reasonable attorneys' fees) to the extent arising out of the performance of this Agreement or due to the Contractor's negligence or willful misconduct or omissions of the Contractor or its employees, agents, subcontractors or representatives.

Prior to the commencement of the work, and until final completion and acceptance of the work, the Contractor shall procure and maintain the following types of insurance and maintain all insurance coverage for the life of the contract, from an insurance company or companies with an A.M. Best Rating of A- (IX) or better. Such insurance will protect and indemnify the Borough of Naugatuck from all claims which may arise out of or result from the Contractor's obligations under this agreement, whether caused by the contractor or by a subcontractor or any person or entity directly or indirectly employed by the Contractor or by anyone for whose acts said Contractor may be liable.

- A. *Workers Compensation:* The Contractor shall provide workers compensation and employer's liability insurance that complies with the regulations of the State of Connecticut with limits no less than \$100,000 each accident by bodily injury; \$100,000 each accident by disease and a policy limit of \$500,000. Such policy shall contain a 'waiver of subrogation' in favor of the Borough of Naugatuck.

In addition to any other requirements related to worker's compensation insurance, if Contractor is a sole proprietor, a single member limited liability company or otherwise has no employees, Contractor shall maintain Worker's Compensation Insurance as if it were an "employer" as such term is defined in and in accordance with Connecticut's General Statutes.

- B. *Commercial General Liability Insurance:* The Contractor shall provide commercial general liability insurance policy that includes products, operations and completed operations as follows: Bodily injury & property damage with an occurrence limit of \$1,000,000: Personal & advertising injury limit of \$1,000,000 per occurrence: General aggregate limit of \$2,000,000 (other than products and completed operations): Products and completed operations aggregate limit of \$2,000,000.

The policy shall name the Borough of Naugatuck as an additional insured on a primary and non-contributory basis, as well as include a waiver of subrogation in favor of the Borough of Naugatuck. In addition, such policy shall contain a broad form contractual liability endorsement or similar wording within the policy form, if applicable.

- C. *Commercial Automobile Insurance:* The Contractor shall provide commercial automobile insurance for any owned autos (symbol 1 or equivalent) in the amount of \$1,000,000 each accident covering bodily injury and property damage on a combined single limit. Such coverage shall also include hired and non-owned automobile coverage.

D. *Umbrella Liability Insurance*: The Contractor shall provide commercial umbrella liability with limits no less than \$5,000,000 each occurrence and \$5,000,000 in the aggregate which shall be following form, without restriction or limitation, providing coverage over items (A), (B), (C), as noted above on a primary and non-contributory basis.

Prior to the issuing of any notice to proceed by the Borough of Naugatuck, the Contractor shall furnish the Borough of Naugatuck with Certificates of Insurance evidencing such insurance as set forth above. Said policies shall not be cancelled or permitted to lapse until final completion and approval of the performance of the work until ten (10) days after the Borough of Naugatuck has received written notice, by certified or registered mail, that the cancellation or change of such policy is contemplated.

The Contractor shall advise all their insurers of the contract provisions regarding insurance. The failure of the Contractor to notify insurers of the contract provision shall not relieve the Contractor from its insurance obligations under the Agreement. Non-fulfillment of the insurance provisions shall constitute a breach of this agreement and the Borough of Naugatuck retains the right to stop work until proper evidence of insurance is provided.

This document must be signed by an owner or officer of the company.

Signed by Contractor: \_\_\_\_\_ Date: \_\_\_\_\_

Printed Name of Contractor: \_\_\_\_\_ Title: \_\_\_\_\_

Address of Contractor: \_\_\_\_\_

Signed by *Borough of Naugatuck*: \_\_\_\_\_ Date: \_\_\_\_\_

Printed Name of *Borough of Naugatuck*: \_\_\_\_\_ Title: \_\_\_\_\_



BOROUGH OF NAUGATUCK  
 229 Church Street  
 Naugatuck, CT 06770

VENDOR APPLICATION FORM

VENDOR INFORMATION

|  |     |                           |
|--|-----|---------------------------|
| COMPANY / FIRM NAME as shown on Federal Tax Return |     | VENDOR ID. If applicable  |
| ALTERNATE NAME if applicable/(doing business as)   |     | TAX ID NUMBER FEIN OR SSN |
| VENDOR ADDRESS                                     |     |                           |
| PAYMENT ADDRESS if different from above            |     |                           |
| PO MAILING ADDRESS if different from above         |     |                           |
| PHONE  | FAX | WEBSITE                   |
| POINT OF CONTACT FOR SALES - NAME & TITLE          |     | POINT OF CONTACT EMAIL    |

ORGANIZATION TYPE (Please submit completed W9)

|                          |               |                          |   |                          |  |
|--------------------------|---------------|--------------------------|---|--------------------------|--|
| <input type="checkbox"/> | C Corporation | <input type="checkbox"/> | Individual/Sole Proprietor or Single Member LLC | <input type="checkbox"/> | Trust/estate   |
| <input type="checkbox"/> | S Corporation | <input type="checkbox"/> | Partnership                                     | <input type="checkbox"/> | Limited Liability Company. (C=Corp, S=S Corp, P=Partnership) |
| <input type="checkbox"/> | Other         |                          |   |                          |  |

VENDOR TYPE

|                          |         |                 |  |
|--------------------------|---------|-----------------|--|
| <input type="checkbox"/> | SERVICE | Type of Service |  |
| <input type="checkbox"/> | PRODUCT | Type of Product |  |
| <input type="checkbox"/> | BOTH    |                 |  |

SERVICE VENDORS

Where the Service be performed:  Borough Property  Vendor's location

Is a State License required to perform work in the State of Connecticut? If Yes:  YES  NO

Type of License for Business: (Electrical, Mechanical, HVAC, etc.)

Credential Number (also provide a copy of current license)

|                      |
|----------------------|
| <input type="text"/> |
| <input type="text"/> |

\*\*Also provide individual license copy for employees performing work onsite(i.e. Electrical license, HVAC, etc)

NOTE: Service Vendors require a COI to be submitted to Purchasing, as well as a signed Insurance Agreement

DEPARMENT USE ONLY

Expected Annual Purchase \$\$

Anticipated Purchase Authority  (reason for adding vendor)

Which line item from your GL will this Vendor fall under?

Will we be processing payments for this Vendor?  YES  NO

Documents obtained:  W9  COI  Signed Insurance Agreement

# Request for Taxpayer Identification Number and Certification

Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

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

**Before you begin.** For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

|  |           |   |   |  |
|--|-----------|---|---|--|
| <b>Print or type.</b><br>See <i>Specific Instructions</i> on page 3. | <b>1</b>  | Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)   |   |  |
|  | <b>2</b>  | Business name/disregarded entity name, if different from above.   |   |  |
|  | <b>3a</b> | Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only <b>one</b> of the following seven boxes.<br><br><input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate<br><br><input type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) _____<br><b>Note:</b> Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.<br><br><input type="checkbox"/> Other (see instructions) _____ | <b>4 Exemptions</b> (codes apply only to certain entities, not individuals; see instructions on page 3):<br><br>Exempt payee code (if any) _____<br><br>Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____ |  |
|  | <b>3b</b> | If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions . . . . . <input type="checkbox"/>   | (Applies to accounts maintained outside the United States.)   |  |
|  | <b>5</b>  | Address (number, street, and apt. or suite no.). See instructions.  | Requester's name and address (optional)   |  |
|  | <b>6</b>  | City, state, and ZIP code   |   |  |
|  | <b>7</b>  | List account number(s) here (optional)  |   |  |

**Taxpayer Identification Number (TIN)**

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

**Note:** If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

|                                |                        |  |  |  |  |  |  |  |  |
|--------------------------------|------------------------|--|--|--|--|--|--|--|--|
|                                | Social security number |  |  |  |  |  |  |  |  |
| or                             |                        |  |  |  |  |  |  |  |  |
| Employer identification number |                        |  |  |  |  |  |  |  |  |
|                                |                        |  |  |  |  |  |  |  |  |

**Part II Certification**

Under penalties of perjury, I certify that:

- 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
- 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
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

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

|                  |                          |      |
|------------------|--------------------------|------|
| <b>Sign Here</b> | Signature of U.S. person | Date |
|------------------|--------------------------|------|

## General Instructions

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

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

## What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

## Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they