



## Brazos River Authority

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February 22, 2021

### **Addendum No. 2 ENVIRONMENTAL DUE DILIGENCE RFP No. 21-01-1198**

It is the responsibility of the Respondent to assure and guarantee by acknowledging the receipt of this Addendum in the Proposal that the Respondent has received the Addendum in its entirety, and that the Respondent accepts all conditions contained herein.

**Question 1:**

Can Brazos River Authority provide any information on previous owners and PRPs to allow potential bidders the ability to fully evaluate potential Conflicts of Interest with existing clients? (*Note: we consider this question critical to our ability to respond and would ask that the Brazos River Authority consider providing a response as soon as possible.*)

**Answer 1:**

Requested information is not available.

**Question 2:**

Does a responding bidder need to complete the Pre-Qualification Form associated with Requests for Qualifications (<https://brazos.org/Doing-Business/Purchasing-Professional-Services>) prior to submitting a response to this Request for Proposal?

**Answer 2:**

You may complete.

**Question 3:**

Please provide location information for the proposed project and subject reservoir.

**Answer 3:**

Requested information is not available at this time.

**Question 4:**

Please provide any previously completed environmental studies for the subject reservoir for review and analysis, particularly the Environmental Site Assessment Phase I mentioned in the Request for Proposal.

**Answer 4:**

Requested information is not available at this time.

**Question 5:**

Please provide any previously completed structural studies of the components of the pump station and pipeline, as mentioned in the Request for Proposal.

**Answer 5:**

Requested information is not available at this time.

**Question 6:**

The Request for Proposal states; "...prior to BRA's decision to purchase." Will BRA only potentially be purchasing the reservoir or will the decommissioned power plant also be part of the purchase?

**Answer 6:**

Requested information is not available at this time.

**Question 7:**

Does BRA have an access agreement with the owner of the decommissioned power plant so the selected contractor can access the property for the structural assessment or will the contractor be responsible for obtaining an access agreement(s)?

**Answer 7:**

The BRA will coordinate access to the site.

**Question 8:**

Section 2 Scope of Services Item d. Please explain what is meant by “Coordinate activities, as necessary, with Engineering Consultant, assessing structural components of the reservoir, pump station and pipeline.” Does this mean the selected contractor will be working with an Engineering Consultant hired by BRA? The assessment of structural components of the reservoir, pump station and pipeline is not included in this project?.

**Answer 8:**

It may be necessary to coordinate site visits to evaluate certain components of the project to minimize the number of trips required by BRA staff. Additionally, it is possible that a need may arise that requires a coordinated evaluation and response from both Environmental and Engineering consultants (e.g. assessment of stream bank erosion at pump station and recommended solutions). At this time there are no specific activities planned that require this coordination.

**Question 9:**

BRA has advertised RFP No 21-01-1197 and 21-01-1198. Are these two RFPs for the same reservoir?

**Answer 9:**

Yes.

**Question 10:**

If these two RFPs (RFP No 21-01-1197 and 21-01-1198) are for the same reservoir, can they both be awarded to the same firm and their teaming partners?

**Answer 10:**

It is possible that both RFPs could be awarded to a single proposer based on qualifications, however individual responses shall be submitted for each RFP.

**Question 11:**

RFP 21-01-1198, Section 2 Scope of Services line items c, d, and, e appear to match those in RFP 21-01-1197 Section 2 Scope of Services line item b. Please verify that this scope of service is required for RFP 21-01-1198.

**Answer 11:**

Yes, the services are included in this RFP.

**Question 12:**

Where is the project physically located? Understanding this may be confidential info. Can you give an approximate area of Texas?

**Answer 12:**

Requested information is not available at this time.

**Question 13:**

RFP P.5, Section 2 Scope of Services, Item c.: Is the assessment of the condition and defects of the existing facilities expected to be an environmental or engineering based assessment (i.e., should the respondent be prepared to perform an engineering based assessment of the former power station and associated appurtenances)?

**Answer 13:**

This RFP is for an environmental assessment.

**Question 14:**

RFP P.5, Section 2 Scope of Services, Item d.: Does BRA already have an Engineering Consultant for this RFP who will be responsible for performing assessment of structural components of reservoir, pump station and pipeline as referenced, or should the respondent expect to perform these services also?

**Answer 14:**

No, engineering RFP is currently posted.

**Question 15:**

RFP P.5, Section 2 Scope of Services, Item f.: Should respondent be prepared to provide an additional analytical lab for soil, sediment and water samples or will these analytical methods be covered by a BRA contracted lab?

**Answer 15:**

No, BRA contracted lab will provide services.

**Question 16:**

RFP P.8, Section 10 Contract: Can BRA provide a copy of the BRA standard form contract for Professional Services?

**Answer 16:**

Attached to this Addenda.

**Question 17:**

Are or will access agreements in place for the property and if not, is this anticipated to have an effect on the project schedule?

**Answer 17:**

The BRA will coordinate access to the site.

**Question 18:**

Where is the location of the reservoir to be assessed?

**Answer 18:**

Requested information is not available at this time.

**Question 19:**

What is the location?

**Answer 19:**

Requested information is not available at this time.

**Question 20:**

Is there a page limitation for the qualifications? (Or any other limitations?)

**Answer 20:**

We can receive files up to 10MB if submitting via email. ZIP files are also acceptable if sending via email.

**Question 21:**

The RFP states that a Phase I has been completed. Was it completed less than 180 days prior to the date of proposed acquisition of the subject property? If so it will be valid, if not and if it is between 180 days and one year, the Phase I may need to be updated.

**Answer 21:**

Requested information is not available at this time.

**Question 22:**

Is the Phase I an ASTM governed Phase I?

**Answer 22:**

Yes.

**Question 23:**

Is a copy of the Phase I available for viewing prior to submitting our qualifications? (Why? The Phase I may contain information that would help us decide what personnel would be the best fit for the project.)

**Answer 23:**

Requested information is not available at this time.

**Question 24:**

What is the start date once the bids have been opened on February 18, 2021? (Why? This will provide us with the schedule for completing in 6 weeks and personnel available during this period of time.)

**Answer 24:**

Requested information is not available at this time.

**Question 25:**

Can you identify the contract value range? e.g. <\$50,000; < \$100,000; <\$200,000 etc.

**Answer 25:**

Requested information is not available at this time.

**Question 26:**

How will the contract be structured? (e.g. for the environmental assessment work). As one contract with all the work laid out as anticipated, or compartmentalized in phases that will be added or subtracted according to the prior phase findings, or other?

**Answer 26:**

The BRA anticipates a phased contract for this project however the final determination will be made upon development of the scope of services.

**Question 27:**

The RFP mentions the 23,000 foot raw water transmission line but does not state what due diligence efforts are required regarding this line, the pump station, the pumps, or other related equipment. For example, if you expect integrity testing or engineering evaluation of the line, this will determine what personnel may be required. So, what level of effort is anticipated for due diligence of the line?

**Answer 27:**

Engineering assessments are not part of this RFP. Example items might include assessment of erosion at pump station site, identification of any Threatened or Endangered species in the area that might impact BRA's ability perform maintenance at will, among others.

**Question 28:**

The W-9 and CIQ are not attached to the Environmental Due Diligence RFP and I see no addenda as of today. Should we just download forms we find online?

**Answer 28:**

Attached to this Addenda.

**Question 29:**

Can you please tell us the body of water that is involved for this RFP?

**Answer 29:**

Requested information is not available at this time.

**Question 30:**

I am a women's owner-run business and have no employees the insurance company says I am exempt from this coverage and I would like to know if you will honor the exemption.

**Answer 30:**

Insurance is required.

**Question 31:**

Can you please tell us the body of water that is involved for this RFP?

**Answer 31:**

Requested information is not available at this time.

**Question 32:**

RFP Section 2.c. states "Assess the condition and defects of the existing facilities deemed appropriate". Please clarify or explain what "the existing facilities" are.

**Answer 32:**

Requested information is not available at this time beyond what is detailed in the RFP.

**Question 33:**

RFP Section 3, Tab A (4) states "To be fully responsive, provide the level of detail in the attached example..." I do not believe an example was attached. Please provide a copy of the example referenced.

**Answer 33:**

Attached to this addendum.

**Question 34:**

What is the size limit of the file in order to email the proposal for submission?

**Answer 34:**

We can only receive 10MB of files, they can be sent via Zip File as well.

**Question 35:**

May we include a cover page and/or table of contents?

**Answer 35:**

Yes.

**Question 36:**

Tab B requests registrations/certifications. Are we to provide copies of the actual certificates or may we list them?

**Answer 36:**

A listing or copies of the certifications are acceptable.

**Question 37:**

Do we need to provide geotechnical or civil engineering services on our team?

**Answer 37:**

Not required for this RFP.

**Question 38:**

On Page 5 of the RFP, regarding scope item 2.d, is the Engineering Consultant a separate contractor for the BRA?

**Answer 38:**

Engineering consultant will be separate contract.

**Question 39:**

Does the BRA already have a separately contracted laboratory? Or should we include a laboratory on our team?

**Answer 39:**

The BRA has contracted laboratories.

**Question 40:**

Where is the subject reservoir located?

**Answer 40:**

Requested information is not available at this time.

**Question 41:**

Can you tell me the location of the project? It was not stated in the RFP. A somewhat critical need for selection of personnel and resources.

**Answer 41:**

Requested information is not available at this time.

**Question 42:**

Please confirm that providing a fixed price is not a component of this Proposal response.

**Answer 42:**

Fixed pricing is not a component of this Proposal response.

**Question 43:**

Do we need to provide you a rate table, or does BRA have a rate table to utilize?

**Answer 43:**

Please do not include rates with your submissions.

**Question 44:**

How many acres is involved with the reservoir the BRA plans to purchase?

**Answer 44:**

Requested information is not available at this time.

**Question 45:**

Do you have the lat/long on the reservoir so that we could review area on google area to determine our best approach for the Site?

**Answer 45:**

Requested information is not available at this time.

**Question 46:**

Is there a page maximum on the proposal submittal?

**Answer 46:**

We can only receive 10MB of files, they can be sent via Zip File as well.

**Question 47:**

Does your company need to have 10 or more full time employees? (I saw this on the acknowledgement page)

**Answer 47:**

No, the company is not required to have 10 or more full time employees.

**Question 48:**

There does not appear to be a rate schedule that needs to be submitted with the Proposal, is that correct?

**Answer 48:**

Please do not include rates with your submissions.

**Question 49:**

Which laboratories do you utilize under an IDIQ contract with BRA?

**Answer 49:**

Laboratory information will be provided upon contract award.

**Question 50:**

Who is Engineer Consultant that you utilize, is that under a Separate IDIQ?

**Answer 50:**

Requested information is not available at this time.

**Question 51:**

Could we get a copy of BRA's standard contract form to review?

**Answer 51:**

Attached to this Addenda.

**Question 52:**

Is the reservoir concrete lined, have intake structures, etc. as to what needs to be assessed structurally? Same with the pipeline. Is the pipeline elevated or in ground?

**Answer 52:**

Requested information is not available at this time.

**Question 53:**

Can you tell me how many copies of the RFQ have been downloaded?

**Answer 53:**

We do not track downloaded copies of solicitations.

**Question 55:**

The RFP says that the contract will be a "BRA standard form contract for Professional Services." Please forward a copy at your convenience.

**Answer 55:**

Attached to this Addenda.

**Question 56:**

Does the BRA have a list of available Environmental Site Assessment reports and/or other reports related to the power plant and the reservoir?

**Answer 56:**

Requested information is not available at this time.

**Question 57:**

Is there a site map including ownership boundaries, the location of fly ash storage landfill(s), existing power plant, existing RV park, and existing monitoring wells?

**Answer 57:**

Requested information is not available at this time.

**Question 58:**

Is there an existing bathymetry map of the reservoir?

**Answer 58:**

Requested information is not available at this time.

**Question 59:**

Does the BRA have any data regarding the water cycle for the power plant/reservoir, such as existing locations of the cooling water intake structure(s), the cooling water discharge location, and thermal mixing zone locations?

**Answer 59:**

Requested information is not available at this time.

**Question 60:**

Does the BRA have any other useful reports, including: mine and facility closure reports; groundwater and surface water monitoring reports; geological reports; groundwater studies such as pumping tests; drilling logs; waste assessment and management reports; impoundment design reports; impoundment construction reports?

**Answer 60:**

Requested information is not available at this time however the BRA anticipates providing documents including, but not limited to, ESA Phase 1, groundwater monitoring data, and other historical data associated with the reservoir.

**Question 61:**

Regarding item C in the scope list of the RFP, can BRA clarify how much of “assessing structural components of the reservoir, pump station and pipeline” would be conducted under this Due Diligence RFP vs. by the Engineering Consultant? For example, are engineering structural assessments and pipeline condition assessments part of this Due Diligence scope?

**Answer 61:**

This RFP will be for the Environmental Assessment, engineering assessments will be separate.

**Question 62:**

Would BRA be willing to say who the Engineering Consultant is, and if the environmental consultant under this contract would be working directly with the Engineering Consultant or through BRA?

**Answer 62:**

Requested information regarding the selected Engineering Consultant is not available at this time. The Environmental Consultant will be working primarily through the BRA but may be called on to collaborate with Engineering Consultant on specific tasks.

**Question 63:**

Which Engineering Consultant handled the design and operation of the reservoir?

**Answer 63:**

Requested information is not available at this time.

**Question 64:**

Would the BRA please explain how the subject environmental due diligence consultant would interact with the local environmental remediation contractor who is presently working on and responsible for environmental remediation projects associated with mothballing and decommissioning the former power plant? Additionally, what is the environmental remediation contractor's scope of work and how does that work relate to the present scope of work associated with the subject environmental due diligence contractor?

**Answer 64:**

Requested information is not available at this time.

**Question 65:**

Could BRA verify that the power plant is no longer in use and will not be brought online again?

**Answer 65:**

Requested information is not available at this time.

**Question 66:**

Section 3, Tab A (4) of the RFP describes litigation and references an attached example.

Can you please clarify what example BRA is referring to and where this is located?

The RFP states: *List all such litigation involving owners and/or general contractors. To be fully responsive, provide the level of detail in the attached example, as well as a name and phone number to contact an authorized representative of your company in the event that the BRA needs to clarify your response.*

**Answer 66:**

Attached to this addendum.

**Question 67:**

Do we need to include any forms for our subconsultants in the proposal? (i.e., CIQs or W-9's?) If yes, can those be included in Tab C, along with the other forms?

**Answer 67:**

Yes, please included these.

**Question 68:**

Please confirm if a list of all professional registrations/certifications of the firm and team members is sufficient for our response to Section 3, Tab B (1c) of the RFP. *The RFP states: Professional registrations/certifications of the firm and team members in their respective fields, where applicable or available*

**Answer 68:**

A list of all professional registrations/certifications is acceptable.

**Question 69:**

What is the targeted date for contract execution

**Answer 69:**

Requested information is not available at this time.

**Question 70:**

Please describe the nature and approximate volume of existing information that will be provided for review

**Answer 70:**

Requested information is not available at this time.

**Question 71:**

Please describe existing improvements (buildings, water control structures, generating and material handling equipment, etc.) will be included/ excluded

**Answer 71:**

Requested information is not available at this time.

**Question 72:**

Please identify the scope of engineering work intended to be conducted by others referenced in item 2.d.

**Answer 72:**

Engineering scope identified in RFP 21-01-1197.

**Question 73:**

When you say, "A list and description of similar services completed within the last five years under your current company name or any other company name similar in nature to this solicitation" do you mean the current name of the organization even if the name has changed or the company has been acquired etc., **OR** work performed by the team personnel under their current company name and any other company name that they have previously worked for?

**Answer 73:**

Current name of the organization even if the name has changed or work performed by the team personnel under their current company name.

**Question 74:**

Would you like for the project list and litigation to be in separate section, or within the same numbered section as in the RFP? These seem to be two separate items, but are both under A (4).

**Answer 74:**

Same numbered section.

**Question 75:**

In reference RFP Item No. 3, Tab A (4), it is noted that to be fully responsive to the request to list litigation involving owners and/or general contractors, the respondent is to provide the level of detail in "the attached example". However, there is not an example document of this type attached to the RFP. Should one have been provided?

**Answer 75:**

Attached to this addendum.

**Question 76:**

Is there an overall page count limit on the proposal? If so, do the resume's count toward that limit?

**Answer 76:**

There is not an overall page count.

**Question 77:**

In reference to RFP Item No. 2.d, is the "Engineering Consultant" retained directly by the BRA or are those services requested as part of our response to the RFP?

**Answer 77:**

Engineering consultant will be retained by the BRA.

**Question 78:**

How is a small business defined by the BRA?

**Answer 78:**

The BRA does not define small business. Small business is defined by the entity responsible for small business designations and certification of those small businesses.

**Question 79:**

I was just wondering, if there is any chance if you have the list of potential participants or interested vendor list of the following bid proposal. I believe, We don't have any prebid web meetings or anything like this, right?

**Answer 79:**

The BRA does not maintain a listing of interested vendors. Pre-bid meeting is not required for this RFP.

Sincerely,

*Anastasia V. Vance*

Stasi Vance  
Purchasing Agent

**CONFLICT OF INTEREST QUESTIONNAIRE**  
For vendor doing business with local governmental entity

**FORM CIQ**

This questionnaire reflects changes made to the law by H.B. 23, 84th Leg., Regular Session.

This questionnaire is being filed in accordance with Chapter 176, Local Government Code, by a vendor who has a business relationship as defined by Section 176.001(1-a) with a local governmental entity and the vendor meets requirements under Section 176.006(a).

By law this questionnaire must be filed with the records administrator of the local governmental entity not later than the 7th business day after the date the vendor becomes aware of facts that require the statement to be filed. See Section 176.006(a-1), Local Government Code.

A vendor commits an offense if the vendor knowingly violates Section 176.006, Local Government Code. An offense under this section is a misdemeanor.

**OFFICE USE ONLY**

Date Received

**1** Name of vendor who has a business relationship with local governmental entity.

**2**  Check this box if you are filing an update to a previously filed questionnaire. (The law requires that you file an updated completed questionnaire with the appropriate filing authority not later than the 7th business day after the date on which you became aware that the originally filed questionnaire was incomplete or inaccurate.)

**3** Name of local government officer about whom the information is being disclosed.

\_\_\_\_\_  
Name of Officer

**4** Describe each employment or other business relationship with the local government officer, or a family member of the officer, as described by Section 176.003(a)(2)(A). Also describe any family relationship with the local government officer. Complete subparts A and B for each employment or business relationship described. Attach additional pages to this Form CIQ as necessary.

A. Is the local government officer or a family member of the officer receiving or likely to receive taxable income, other than investment income, from the vendor?

Yes       No

B. Is the vendor receiving or likely to receive taxable income, other than investment income, from or at the direction of the local government officer or a family member of the officer AND the taxable income is not received from the local governmental entity?

Yes       No

**5** Describe each employment or business relationship that the vendor named in Section 1 maintains with a corporation or other business entity with respect to which the local government officer serves as an officer or director, or holds an ownership interest of one percent or more.

**6**  Check this box if the vendor has given the local government officer or a family member of the officer one or more gifts as described in Section 176.003(a)(2)(B), excluding gifts described in Section 176.003(a-1).

**7**

\_\_\_\_\_  
Signature of vendor doing business with the governmental entity

\_\_\_\_\_  
Date

**CONFLICT OF INTEREST QUESTIONNAIRE**  
**For vendor doing business with local governmental entity**

A complete copy of Chapter 176 of the Local Government Code may be found at <http://www.statutes.legis.state.tx.us/Docs/LG/htm/LG.176.htm>. For easy reference, below are some of the sections cited on this form.

**Local Government Code § 176.001(1-a)**: "Business relationship" means a connection between two or more parties based on commercial activity of one of the parties. The term does not include a connection based on:

- (A) a transaction that is subject to rate or fee regulation by a federal, state, or local governmental entity or an agency of a federal, state, or local governmental entity;
- (B) a transaction conducted at a price and subject to terms available to the public; or
- (C) a purchase or lease of goods or services from a person that is chartered by a state or federal agency and that is subject to regular examination by, and reporting to, that agency.

**Local Government Code § 176.003(a)(2)(A) and (B)**:

(a) A local government officer shall file a conflicts disclosure statement with respect to a vendor if:

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(2) the vendor:

(A) has an employment or other business relationship with the local government officer or a family member of the officer that results in the officer or family member receiving taxable income, other than investment income, that exceeds \$2,500 during the 12-month period preceding the date that the officer becomes aware that

- (i) a contract between the local governmental entity and vendor has been executed; or
- (ii) the local governmental entity is considering entering into a contract with the vendor;

(B) has given to the local government officer or a family member of the officer one or more gifts that have an aggregate value of more than \$100 in the 12-month period preceding the date the officer becomes aware that:

- (i) a contract between the local governmental entity and vendor has been executed; or
- (ii) the local governmental entity is considering entering into a contract with the vendor.

**Local Government Code § 176.006(a) and (a-1)**

(a) A vendor shall file a completed conflict of interest questionnaire if the vendor has a business relationship with a local governmental entity and:

- (1) has an employment or other business relationship with a local government officer of that local governmental entity, or a family member of the officer, described by Section 176.003(a)(2)(A);
- (2) has given a local government officer of that local governmental entity, or a family member of the officer, one or more gifts with the aggregate value specified by Section 176.003(a)(2)(B), excluding any gift described by Section 176.003(a-1); or
- (3) has a family relationship with a local government officer of that local governmental entity.

(a-1) The completed conflict of interest questionnaire must be filed with the appropriate records administrator not later than the seventh business day after the later of:

(1) the date that the vendor:

- (A) begins discussions or negotiations to enter into a contract with the local governmental entity; or
- (B) submits to the local governmental entity an application, response to a request for proposals or bids, correspondence, or another writing related to a potential contract with the local governmental entity; or

(2) the date the vendor becomes aware:

- (A) of an employment or other business relationship with a local government officer, or a family member of the officer, described by Subsection (a);
- (B) that the vendor has given one or more gifts described by Subsection (a); or
- (C) of a family relationship with a local government officer.

EXAMPLE RESPONSE TO LITIGATION HISTORY QUESTION

<u>Date</u>	<u>Parties</u>	<u>Nature/Description of Litigation</u>	<u>Outcome</u>
2010	XYZ, Inc. v. Owner	Owner brought suit against XYZ, Inc. claiming flawed design of a concrete pad.	XYZ, Inc. Nonsuited
2011	XYZ, Inc. v. Owner	XYZ, Inc. retained to design bike path, the path collapsed in construction and owner sued XYZ, Inc. and contractor	Settled
2012	XYZ, Inc. v. Contractor	Contractor claimed XYZ, Inc. negligent on a project where Contractor was constructing a tower and the tower allegedly incorporated incorrect materials. XYZ, Inc. disputes the allegations.	Ongoing



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

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

**Foreign person.** If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 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 24% 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 instructions for Part II 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*, later, and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships*, earlier.

## 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*, later, 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 (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a 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 on line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3.

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation
• Individual • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	Individual/sole proprietor or single-member LLC
• LLC treated as a partnership for U.S. federal tax purposes, • LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or • LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• Partnership	Partnership
• Trust/estate	Trust/estate

### Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on 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. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

### 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.

If you are a single-member LLC that is disregarded as an entity separate from its owner, 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 *What Name and Number To Give the Requester*, later, 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. Go to [www.irs.gov/Forms](http://www.irs.gov/Forms) to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to [www.irs.gov/OrderForms](http://www.irs.gov/OrderForms) to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

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 item 1, 4, or 5 below indicates 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), ABLE accounts (under section 529A), 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) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee <sup>1</sup>
b. So-called trust account that is not a legal or valid trust under state law	The actual owner <sup>1</sup>
6. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
7. 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:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

For this type of account:	Give name and EIN of:
14. 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
15. 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*, earlier.

\*Note: The 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 Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic 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 report them at [www.ftc.gov/complaint](http://www.ftc.gov/complaint). You can contact the FTC at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see [www.IdentityTheft.gov](http://www.IdentityTheft.gov) and Pub. 5027.

Visit [www.irs.gov/IdentityTheft](http://www.irs.gov/IdentityTheft) 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.