

EVERETT HOUSING AUTHORITY (EHA) and  
HOUSING AUTHORITY OF SNOHOMISH COUNTY (HASCO)  
JOINT REQUEST FOR PROPOSALS  
JULY 23, 2018

Introduction

The Everett Housing Authority (EHA) and the Housing Authority of Snohomish County (HASCO), (collectively, “the agencies”), are jointly soliciting proposals from firms to conduct and prepare Analyses of Impediments to Fair Housing Choice and a Language Access Plan. The agencies are public housing authorities authorized under Washington State law (RCW 35.82).

EHA was created in 1942 by City of Everett Council resolution, to provide rental housing and related services to lower income and disabled persons. EHA is governed by a six-member Board of Commissioners, appointed by the Mayor of the City of Everett and confirmed by City Council.

HASCO was incorporated by the Snohomish County Council in 1971. HASCO’s mission is to meet the diverse needs of Snohomish County residents by expanding housing opportunities that promote stability, strengthen community, and provide affordability. HASCO is guided by a six-member Board of Commissioners that is appointed by the Snohomish County Executive and confirmed by the Snohomish County Council.

EHA currently owns 1,700 units of rental housing and administers 3,022 Housing Choice Vouchers (HCVs). HASCO currently owns 2,210 units of rental housing and administers 3,714 HCVs. Since 2010, EHA and HASCO have had an innovative arrangement that allows HCV participants with either housing authority to live anywhere within Snohomish County, including the City of Everett, without transferring their voucher (or, “porting”) to the other housing authority.

The purpose of this solicitation is for EHA and HASCO to obtain the services of one or more firms. Specifically, EHA and HASCO are seeking qualifications and proposals from firms interested in assisting EHA and HASCO in completing 1) an Analysis of Impediments to Fair Housing Choice for each agency and 2) the Four-Factor Analysis and development of a Language Access Plan for the two agencies.

Scope of Services

This Request for Proposals (RFP) consists of two separate scopes. Responders can submit proposals in response to either or both scopes. If your firm is submitting a proposal for both services, please include a breakout of costs for performing both services together, as well as for each service individually in the event your firm is only chosen to provide one service to HASCO and EHA.

*Analysis of Impediments (AI)*

EHA and HASCO previously had AIs completed in 2010 as part of a joint procurement process. With the suspension of the Assessment of Fair Housing requirement by HUD, the two agencies desire to have updated AIs completed as part of their efforts to affirmatively further fair housing.

The HUD Fair Housing Planning Guide provides guidelines to CDBG and HOME entitlement jurisdictions to complete AIs, but does not provide guidelines specific to public housing authorities. As such, for this

scope, the selected firm should complete an AI for each agency as it relates to their specific policies, programs, and resources.

The selected firm, in collaboration with EHA and HASCO, will conduct a comprehensive review of how EHA's and HASCO's policies, procedures and practices impact the location, availability, and accessibility of housing. The completed AIs must include the following specific components:

1. An introduction and executive summary of the analysis
2. Geographic distribution of each housing authority's residents and program participants by protected class
3. Review of housing authority policies, procedures, and materials to identify potential impediments to fair housing choice, including a review of the following components:
  - a. Waiting list, tenant selection and assignment criteria and procedures, including preferences, and denial and termination procedures
  - b. Access and representation of protected classes on waiting lists, on housing programs, and living in housing units owned by each agency
  - c. Advertising and marketing methods and materials (including each agency's website and on property websites)
  - d. Program accessibility for people with disabilities
  - e. Program accessibility for people with Limited English Proficiency
  - f. Policies and practices relating to cultural, religious, gender, and national origin differences
4. Review of fair housing complaints filed against each housing authority within the last 5 years and the outcome of each complaint
5. Review of staff knowledge of applicable fair housing laws, policies and procedures
6. Review of affirmative fair housing marketing practices and plans
7. Outreach to stakeholders (residents, program participants, members of the public, and program partners) to provide the opportunity to participate in the AI development process
8. Recommendations for action steps each housing authority can take to further fair housing goals and ensure equal opportunity

#### *Four-Factor Analysis and Language Access Plan*

The selected firm, in collaboration with EHA and HASCO, using data from both agencies and other publicly available data, will produce the following:

1. A report containing the results of a Four-Factor Analysis conducted in accordance with the HUD Limited English Proficiency (LEP) Final Guidance<sup>1</sup>:
  - a. An explanation of the methodology used to complete the Four-Factor Analysis in accordance with HUD's LEP Final Guidance
  - b. Number or proportion of LEP persons in each major language group in the population to be served
  - c. Frequency with which LEP persons come into contact with the program activity or service, and where or how this contact takes place
  - d. Importance of the service, information, program, and/or activity
  - e. Resources, financial and human, available to the recipient
2. A Language Access Plan for both agencies, that includes the following:

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<sup>1</sup> The LEP Final Guidance can be found at: <https://www.hud.gov/sites/documents/FINALLEP2007.PDF>

- a. Identification of LEP persons who need assistance and the specific language assistance that is needed (based on the results of the Four-Factor Analysis)
- b. Identification of the points and types of contact the agencies and their staff may have with LEP persons
- c. Identifying where and how to best provide outreach and education about the agencies and their services to each major disconnected LEP population, including both physical locations (ethnic supermarkets, places of worship, niche businesses, etc) and through media sources (TV, radio, publications, message boards, social media sites, etc).
- d. Identifying the ways that language assistance will be provided by the agencies
- e. Procedures for training of staff, especially those who have frequent contact with the public
- f. Procedures for determining which documents and informational materials are vital or high-priority for translation, and which languages would be most beneficial to each agency's population to be served
- g. Procedures for providing appropriately translated notices to people with LEP and for interpretation services in different scenarios
- h. Resources available (both within each agency and in the community) to translate documents and provide interpretation services as applicable
- i. Procedures for monitoring and updating the Language Access Plan on an ongoing basis
- j. Suggested areas for cooperation between the two housing authorities to maximize resources

#### Project Deliverables and Outcomes

Project deliverables and outcomes shall include the following:

1. Analysis of Impediments to Fair Housing Choice: An AI report for each agency in accordance with the scope of services above
2. Language Access Analysis and Plan: a Language Access Analysis report and Language Access Plan for both agencies in accordance with the scope of services above

#### RFP Packet and FAQ

- Starting July 23, 2018, RFP packets including instructions and all required forms will become downloadable at both HASCO's and EHA's websites at the following URLs: (HASCO) [http://www.hasco.org/projects/professional\\_services](http://www.hasco.org/projects/professional_services); (EHA) <http://www.evha.org/Current-bidding-opportunities>
  - a. NOTE: Fillable versions of the required forms will be available for download at <http://www.evha.org/universal-bid-documents>
- Questions: Submit questions regarding this RFP in writing by close of business (4:30 PM PDT) on August 3, 2018 to Su Mon Han, HASCO Policy Analyst, at [shan@hasco.org](mailto:shan@hasco.org). Answers will be published in an FAQ document that will be distributed via the FAQ Mailing List no later than close of business on August 8, 2018.
- FAQ Mailing List: All firms interested in submitting a proposal may email [shan@hasco.org](mailto:shan@hasco.org) to be added to the FAQ Mailing List. All updates and answers to submitted questions regarding the RFP and project will be answered via the mailing list.

## Schedule

- 1) Public announcement of RFP (via Everett Herald) made on July 23, 2018. RFP packets will become downloadable at both HASCO's and EHA's websites at the following URLs: (HASCO) [http://www.hasco.org/projects/professional\\_services](http://www.hasco.org/projects/professional_services); (EHA) <http://www.evha.org/Current-bidding-opportunities>
- 2) Submit questions regarding this RFP in writing by close of business (4:30 PM PDT) on August 3, 2018 to Su Mon Han, HASCO Policy Analyst, at [shan@hasco.org](mailto:shan@hasco.org). A FAQ document will be published and distributed to interested parties no later than close of business on August 8, 2018.
- 3) Proposals must be submitted by email to [shan@hasco.org](mailto:shan@hasco.org) by August 24, 2018.**
- 4) Review and selection will take place the following two weeks. The chosen firms(s) will be notified of selection and sent an engagement letter by September 7, 2018.
- 5) Chosen firm(s) must sign and return engagement letter no later than September 14, 2018.
- 6) The awarded firm(s) will have 120 days to complete the project deliverables (September 17, 2018 – January 15, 2019). Scheduling availability shall be addressed in your submittal under Section 2. All due-by/delivery dates should adhere to any deadlines included in this RFP.
- 7) Drafts of the project deliverables shall be transmitted to both agencies by December 15, 2018 for review.
- 8) Final project deliverables shall be submitted in an electronic format.

## Submittal Requirements and Scoring

**Email Submittal:** Only emailed proposals will be accepted. Complete proposals must be delivered in one email, with no late submittals or changes after initial transmittal of the proposal. The subject line of the email must state: "[Your Company Name] – Submittal for Professional Services: 2018 AI/LAP" to [shan@hasco.org](mailto:shan@hasco.org). Proposals should be submitted in bookmarked PDF format.

**Scoring:** A total of 30 points are possible in the evaluation of a submitted proposal, as broken down below.

Components	Possible Points
Qualifications for Conducting Analysis of Impediments (AI) to Fair Housing – experience, expertise in field, adequacy of staffing, other resources	5
Qualifications for Developing a Language Access Plan and Conducting a Four-Factor Analysis – experience, expertise in field, adequacy of staffing, other resources	5
Schedule for Project Deliverables – adherence to desired timeframe (outlined in this RFP)	5
References – similarity in scope and nature of past projects and clients to current project/client, achievement	5
Cost Proposals - price	6
Required Forms - completion	4
<b>Total Possible Points =</b>	<b>30</b>

**Formatting:** Proposals should be a maximum of 10 pages (not including the cover page and any required forms), and shall contain the below information, organized and bookmarked in the following order as

listed. Identify each section to facilitate quick reference. The agencies reserve the right to waive any irregularities in the submission package and process.

Cover Page: Basic Information

Include basic information about your firm including:

- Company Name
- Address
- Phone Number
- Fax Number
- Contact Person Name and Email Address
- Federal ID Number

Section 1: Qualifications for Conducting AI (5 points)

Describe in detail your qualifications to complete the AIs for EHA and HASCO. (Limit 1 page)

Section 2: Qualifications for Developing a Language Access Plan and Conducting a Four-Factor Analysis (5 points)

Describe in detail your qualifications to complete the Four-Point Analysis and develop a Language Access Plan for EHA and HASCO. (Limit 1 pages)

Section 3: Schedule for Project Deliverables (5 points)

Describe in detail your proposed schedule for performing both services (AI and Language Access Plan and Analysis) within the specified timeframe, and also two (2) additional proposed schedules for performing each of the services individually in case your firm is only completing one of the solicited services. (Limit 1 page per schedule)

Section 4: References (5 points)

Provide reference letters for up to two organizations for whom your firm has completed previous projects that are as similar in nature and scope to this project, with a preference for other public agencies. Please ensure that any contact names and email addresses provided are current. (Limit 1 page per reference letter)

Section 5: Cost Proposals (6 points)

Provide a detailed cost proposal for performing both services (AI and Language Access Plan and Analysis), and also two (2) additional detailed cost proposals for performing each of the services individually in the event your firm is awarded for only one of the two solicited services. (Limit 1 page per cost proposal)

Section 6: Required Forms (4 points)

All required forms are attached to this RFP. Fillable forms can be found at the following URL:  
<http://www.evha.org/universal-bid-documents>

- A) Vendor Information Form;
- B) W-9 Form;
- C) Insurance Requirement (after selection) - For informational purposes only, after your firm has been selected. This is not part of the submittal requirements. You will only need to provide this if you are awarded the project.

### Selection Process

Complete proposals must be submitted electronically to [shan@hasco.org](mailto:shan@hasco.org) by 4:30pm on August 24, 2018.

Review and selection of proposals will take place during the period of August 27 – September 6, and the selected firm(s) will be informed by email no later than September 7, 2018. The chosen firm(s) must sign and return an engagement letter no later than September 14, 2018.

Scoring and selection will be conducted by a committee that includes employees from both EHA and HASCO.

EHA and HASCO do not discriminate on the grounds of race, religion, creed, color, age, sex, disability, national origin, sexual orientation, gender identity, gender expression, or veteran/military status in consideration of an award. Business enterprises owned by under-represented demographic groups such as people of color, women, and others, as well as Section 3 businesses, are encouraged to submit proposals.

***End of RFP 2018-AI/LAP***

EHA Use only	
Vendor Number	
1099 Yes/No	
Date	

ATTACHMENT A

# EVERETT HOUSING AUTHORITY

## VENDOR INFORMATION SHEET

Company Name:							
Billing Address:							
City State Zip:							
Location Address:							
City State Zip:							
Phone:					Fax:		
Contact Person:							
Email Address:							
Federal ID #				Are you incorporated? Yes No		<input type="checkbox"/> Attach current W-9 form	
Do you have a City of Everett Business License? Yes No If not, provide proof of applying. You must have this to conduct business in the City of Everett.							
Unified Business ID # (UBI) Washington State Only:							
Are you a minority contractor? Yes No							
On what basis are you a minority contractor? Please select one of the following:							
1	2	3	4	5	6	7	8
White American	Black American	Native American	Hispanic American	Asian Pacific American	Hasidic Jews	Woman Please circle ethnicity	Other; Please describe:
Are you a Section 3 Vendor? For more detail please email your request to <a href="mailto:brendam@evha.org">brendam@evha.org</a>							
<input type="checkbox"/>	Vendor claims Section 3 status if business if 51 percent or more owned and actively operated by Section 3 residents.						
<input type="checkbox"/>	Vendor claims Section 3 status by claiming at least 30% of their workforce are currently Section 3 residents or were Section 3 eligible residents within 3 years of date of first employment with the business.						
<input type="checkbox"/>	Vendor claims Section 3 status by subcontracting 25% of the dollar award to qualified Section 3 businesses.						
Are you a member of state procurement or a cooperative agreement? If yes, please list all agreements you are a party to:							

## Request for Taxpayer Identification Number and Certification

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

Print or type See Specific Instructions on page 2.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification; check only <b>one</b> of the following seven boxes: <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ <b>Note.</b> For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input type="checkbox"/> Other (see instructions) ▶ _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>
	5 Address (number, street, and apt. or suite no.)	Requester's name and address (optional) <b>EVERETT HOUSING AUTHORITY</b> <b>P.O. BOX 1547</b> <b>EVERETT, WA 98206-1547</b>
	6 City, state, and ZIP code	
7 List account number(s) here (optional)		

### Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

**Note.** If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

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 on page 3.

Sign Here	Signature of U.S. person ▶	Date ▶
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### General Instructions

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

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

### Purpose of Form

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

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

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

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

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

By signing the filled-out form, you:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- 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
- Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.



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

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

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

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

In the cases below, the following 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 Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

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

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

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

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

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

## Backup Withholding

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

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

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

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

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

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

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

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

Also see *Special rules for partnerships* above.

## What is FATCA reporting?

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

## Updating Your Information

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

## Penalties

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

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

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

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

## Specific Instructions

### Line 1

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

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

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

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

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

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

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

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

**Line 2**

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

**Line 3**

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

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

**Line 4, Exemptions**

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

**Exempt payee code.**

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

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

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

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

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup>	Generally, exempt payees 1 through 5 <sup>2</sup>
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

<sup>1</sup> See Form 1099-MISC, Miscellaneous Income, and its instructions.

<sup>2</sup> However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

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

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

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

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

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

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

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

G—A real estate investment trust

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

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

J—A bank as defined in section 581

K—A broker

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

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

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

**Line 5**

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

**Line 6**

Enter your city, state, and ZIP code.

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

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

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

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

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

**How to get a TIN.** If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at [www.ssa.gov](http://www.ssa.gov). You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at [www.irs.gov/businesses](http://www.irs.gov/businesses) and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting [IRS.gov](http://IRS.gov) or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

**Note.** Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

**Caution:** A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

## Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if items 1, 4, or 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code* earlier.

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

**1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.** You must give your correct TIN, but you do not have to sign the certification.

**2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.** You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

**3. Real estate transactions.** You must sign the certification. You may cross out item 2 of the certification.

**4. Other payments.** You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

**5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.** You must give your correct TIN, but you do not have to sign the certification.

## What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
4. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee <sup>1</sup> The actual owner <sup>1</sup>
5. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

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

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

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

<sup>4</sup> List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 2.

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

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

## Secure Your Tax Records from Identity Theft

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

To reduce your risk:

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

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

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

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

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

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

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

If you receive an unsolicited email claiming to be from the IRS, forward this message to [phishing@irs.gov](mailto:phishing@irs.gov). You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: [spam@uce.gov](mailto:spam@uce.gov) or contact them at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 1-877-IDTHEFT (1-877-438-4338).

Visit [IRS.gov](http://IRS.gov) to learn more about identity theft and how to reduce your risk.

## Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.