

**COLUMBIA COUNTY, FLORIDA
BOARD OF COUNTY COMMISSIONERS**

**BID NO. 2022-FF
New-One ton Truck for Health Dept**

The Board of County Commissioners (County) will receive sealed bids in the Office of the Commissioners, 135 NE Hernando Avenue, Suite 203, Lake City, FL 32055, until 2:00 PM local time on **September 27, 2022**, for the following:

New-One ton Truck for Health Dept.

The solicitation information is available online only at <https://www.columbiacountyfla.com/PurchasingBids.asp>

Submissions will be publicly opened in the Commissioner's Office at 2:00 PM, September 27, 2022, or as soon thereafter as practical. Bidders are responsible for the delivery of submissions. Submissions may be withdrawn at any time prior to the opening. Late bids will not be accepted. Bids delivered in any other format other than specified in this solicitation will not be accepted. Questions regarding this solicitation must be received via email to Purchasing Officer at bccpurchasing@columbiacountyfla.com no later than September 21, 2022 at 3:00 PM local time. Responses to those questions considered material to the solicitation shall be distributed via formal addenda.

Columbia County welcomes your response to this solicitation. Bidders should be prepared in accordance with the instructions herein and will be evaluated by the County as stated in the evaluation section of this document. The County reserves the right to waive any formalities, to reject any or all bids or to re-advertise for these services. The County may withdraw all or part of this solicitation at any time to protect the interests of the County. All Bidders are asked to be thorough yet concise in their response. Failure to provide the response in the manner prescribed herein may be grounds for disqualification.

Only one bid set will be furnished with each individual or company interested in bidding. The one complete bid set is to be submitted in a sealed envelope. Bidders shall indicate Bid Number, Project Title, and the name and address of the firm submitting the bid on the outside of the envelope.

All Bidders are advised that under Chapter 119, Florida Statutes, all responses are deemed a public record and open to the public as provided for in said statute.

SECTION I. GENERAL INSTRUCTIONS

These instructions will bind bidders and conditions herein set forth, except as specifically qualified in special bid and contract terms issued with any individual bid.

1. The following criteria are used in determining low responsible bidder:
 - a. Price shall be FOB local dealer, Lake City, Florida.
 - b. Price shall be held for a minimum of thirty (30) days.
2. Payment Terms are net thirty (30) unless otherwise specified. Favorable terms, discounts, may be offered and will be considered in determining low bids if they are deemed by Purchasing Department to be advantageous to the County.
3. All bids should be tabulated, totaled and checked for accuracy. Unit price will prevail in case of errors.
4. All requested information shall be included in the envelope. All desired information must be included for your bid to receive full consideration.
5. If anything on the bid request is not clear, you should contact the Purchasing Director immediately.
6. A bidders list is available at the Purchasing Office.
7. Quote all prices F.O.B. our warehouse or as specified in bid documents.
8. Each proposal shall be clearly marked on the outside of the envelope including Fed Ex, UPS or other delivery service envelopes, as a sealed bid. The name of the item being bid shall be shown on the outside in full.
9. No responsibility shall attach to any County representative or employee for the premature opening of bids not properly addressed or identified.
10. If only one (1) bid is received, the bid may be rejected and re-advertised or excepted if determined to be in the counties best interest.
11. Bids received late will not be accepted, and the County will not be responsible for late mail delivery.
12. Telephone and facsimile bids will not be acceptable in formal bid openings (sealed bids). Should a bid be misplaced by the County and found later, it will be considered. Any bidder may request and shall receive a receipt showing the day and time any bid is delivered to the appropriate office of the County from the personnel thereof.

13. All bidders must be recognized dealers in the materials or equipment specified and is qualified to advise in their application or use. A bidder at any time requested must satisfy the Purchasing Office and the County Manager that he has the requisite organization, capital, plant, stock ability and experience to satisfactorily execute the contract in accordance with the provisions of the contract in which he is interested.
14. Any alterations, erasures, additions, or admissions of required information or any changes to specifications or bidding schedule are done at the risk of the bidder. Any bid will be rejected that has a substantial variation, that is; a variation that affects price, quantity, and quality or delivery date (when delivery is required by a specific time).
15. When requested, samples will be furnished to the County free of expense, properly marked for identification and accompanied by a list where there is more than one (1) sample. The County reserves the right to mutilate or destroy any sample submitted whenever it may be to the best interest of the County to do so for the purpose of testing.
16. The County will reject any material, supplies or equipment that did not meet the specifications, even though the bidder lists the trade names or names of such material on the bid or price quotation form.
17. The unauthorized use of patented articles is done entirely at the risk of the successful bidder.
18. The ESTIMATED QUANTITY given in the specifications or advertisements is for the purpose of bidding only. The County may purchase more or less than the estimated quantity and the vendor must not assume that such estimated quantity is part of the contract.
19. Prospective bidders are required to examine the location of the proposed work or delivery and determine, in their own way, the difficulties, which are likely to be encountered in the prosecution of the same.
20. All materials, equipment and supplies shall be subject to rigid inspection, under the immediate supervision of the Purchasing Department, its designee and /or the department to which they are delivered. If defective material, equipment, or supplies are discovered, the Contractor, upon being instructed by the Purchasing Department or designee, shall remove, or make good such material, equipment, or supplies without extra compensation. It is expressly understood and agreed that the inspection of materials by the County will in no way lessen the responsibility of the Contractor release him from his obligation to perform and deliver to the County sound and satisfactory materials, equipment, or supplies. The Contractor agrees to pay the costs of all tests upon defective material, equipment, or supplies or allow the costs to be deducted from any monies due him from the County.
21. Unless otherwise specified by the Purchasing Department all materials, supplies, or equipment quoted herein must be delivered within thirty (30) days from the day of notification or exceptions noted on bid sheets.
22. A contract will not be awarded to any corporation, firm, or individual who is, from any cause, in arrears to the County or who has failed in former contracts with the County to

perform work satisfactorily, either to the character of the work, the fulfillment or guarantee, or the time consumed in completing the work.

23. Reasonable grounds for supposing that any bidder is interested in more than one proposal for the same item will be considered sufficient cause for rejection of all proposals in which he is interested.
24. Submitting a proposal when the bidder intends to sublet the contract may be a cause for rejection of bids or cancellation of the contract by the County Manager.
25. Unless otherwise specified the County reserves the right to award each items separately or on a lump sum basis whichever is in the best interest of the County.
26. The County reserves the right to reject any and/or all quotations, to waive any minor discrepancies in the bids for all bidders equally, quotations, or specifications, when deemed to be in the best interest of the County and also to purchase any part, all or none of the materials, supplies, or equipment specified.
27. Failure of the bidder to sign the bid or have the signature of an authorized representative or agent on the bid proposal in the space provided will be cause for rejection of the bid. Signature must be written in ink. Typewritten or printed signatures will not be acceptable.
28. Any bidder may withdraw his/her bid at any time before the time set for the opening of the bids. No bid may be withdrawn in the thirty- (30) day period after bids are opened.
29. It is mutually understood and agreed that if at any time the Purchasing Department or designee shall be of the opinion that the contract or any part thereof is unnecessarily delayed or that the rate of progress or delivery is unsatisfactory, or that the Contractor is willfully violating any of the conditions or covenants of the agreement, or executing the same in bad faith, the Purchasing Department or his/her designee shall have the power to notify the aforesaid Contractor of the nature of the complaint. Notification shall constitute delivery of notice, or letter to address given in the proposal. If after three (3) working days of notification the conditions are not corrected to the satisfaction of the Purchasing Director, he shall thereupon have the power to take whatever action he may deem necessary to complete the work or delivery herein described, or any part thereof, and the expense thereof, so charged, shall be deducted from any paid by the County out of such monies as may become due to the said Contractor, under and by virtue of this agreement. In case such expense shall exceed the last said sum, then and in that event, the bondsman or the Contractor, his/her executors, administrators, successors, or assigns, shall pay the amounts of such excess to the County on notice made by the Purchasing Department or his/her designee of the excess due.
30. If the bidder proposes to furnish any item of foreign make or product, he shall write "foreign" together with the name of the originating country opposite such item on a proposal.
31. Any complaint from bidders relative to the invitation to bid or attached specifications shall be made prior to the time of opening bids; otherwise, the bidder waives any such complaint.

32. Contracts may be cancelled by the County with or without cause on thirty- (30) days advance written notice.
33. Any bidder affected adversely by an intended decision with respect to the award of any bid, shall file with the Purchasing Department for Columbia County, a written notice of intent to file a protest not later than seventy-two (72) hours (excluding Saturdays, Sundays and legal holidays), after the posting of the bid tabulation. Protest procedures may be obtained in the Purchasing Department.
34. A person or affiliate who has been placed on the convicted vendor's list following a conviction for a public entity crime may not submit a bid on a contract to provide any goods or services to Columbia County, may not submit a bid on a contract with Columbia County for the construction or repair of a public building or public work, may not submit bids on leases of real property to Columbia County, may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with Columbia County, and may not transact business with Columbia County for a period of 36 months from the date of being placed on the convicted vendor list.
35. Vendor/Contractor shall utilize the U.S. Department of Homeland Security's E-Verify system, in accordance with the terms governing use of the system, to confirm the employment eligibility of;
36. All persons employed by the Vendor/Contractor during the term of the Contract to perform employment duties within Florida; and
 - a. All persons, including subcontractors, assigned by the Vendor/Contractor to perform work pursuant to the contract with the County.
37. Contractor shall register online at <https://www.columbiacountyfla.com/PurchasingBids.asp> for this specific project. All addendums are delivered via email through this website, and it is the contractor's responsibility to ensure all addendums are used in the bid submittal.

SECTION II. SPECIFICATIONS

The following specifications are intended to describe a new 2022 One Ton Truck. Specifications are to be that of a 2022 Super Duty F-350 Lariat Crew Cab or equivalent. Features to include at minimum:

- White exterior
- 4x4 Crew Cab
- 7.3L DEVCT NA PFI V8 Engine
- 14000# GVWR Package
- 176 inch wheelbase
- Gooseneck Hitch Kit
- Skid Plates
- UTT Camera Pro Trailer Backup Assist
- 5th wheel hitch prep package
- Bed Spray in bedliner
- Quad Beam LED Headlamps
- Tailgate Step

SECTION III. BID FORM

Sealed bids must be received in the Office of the Board of County Commissioners, Columbia County, 135 NE Hernando Avenue, Room 203, Lake City, FL, 32055 no later than 2:00 P.M., on September 27, 2022. Columbia County reserves the right to reject any and/or all bids and to accept the bid in the county's best interest, bid F.O.B., Columbia County, Florida.

PROPOSED MAKE/MODEL _____

(attach spec sheet of proposed vehicle)

GRAND TOTAL

\$ _____

(County will pay all required title/license fees)

AVAILABILITY—vehicle will be available at local dealership within _____ ARO

I certify that this bid meets or exceeds the County specifications and that the undersigned bidder declares that I have carefully examined the specifications, term and conditions of this bid, and I am thoroughly familiar with its provisions. The undersigned bidder further declares that he/she has not divulged, discussed or compared his bid with any other bidders and has not colluded with any other bidders or parties to a bid whatsoever for any fraudulent purpose.

COMPANY: _____ DATE: _____

ADDRESS: _____

PHONE NO: _____

EMAIL: _____

SIGNATURE: _____

PRINT NAME/TITLE: _____

Acknowledge receipt of the following addenda:

Addenda 1 _____ Dated

Addenda 2 _____ Dated

Addenda 3 _____ Dated

Non-Collusion Affidavit

STATE OF _____

COUNTY OF _____

I state that I _____ of _____,
(Name and Title) (Name of Firm)

am authorized to make this affidavit on behalf of my firm and its owner, directors and officers. I am the person responsible in my firm for the price(s) and amount(s) of this Response, and the preparation of the Response. I state that:

1. The price(s) and amount(s) of this Response have been arrived at independently and without consultation, communication or agreement with any other Provider, potential provider, Proposal, or potential Proposal.
2. Neither the price(s) nor the amount(s) of this Response, and neither the approximate price(s) nor approximate amount(s) of this Response, have been disclosed to any other firm or person who is a Provider, potential Provider, Proposal, or potential Proposal, and they will not be disclosed before Proposal opening.
3. No attempt has been made or will be made to induce any firm or persons to refrain from submitting a Response for this contract, or to submit a price(s) higher than the prices in this Response, or to submit any intentionally high or noncompetitive price(s) or other form of complementary Response.
4. The Response of my firm is made in good faith and not pursuant to any agreement or discussion with, or inducement from, any firm or person to submit a complementary or other noncompetitive Response.
5. _____, its affiliates, subsidiaries, officers, director, and employees
(Name of Firm)
are not currently under investigation, by any governmental agency and have not in the last three years been convicted or found liable for any act prohibited by State or Federal law in any jurisdiction, involving conspiracy or collusion with respect to Proposal, on any public contract, except as follows:

I state that I and the named firm understand and acknowledge that the above representations are material and important, and will be relied on by the Board of County Commissioners of Columbia County, Florida for which this Response is submitted. I understand and my firm understands that any misstatement in this affidavit is, and shall be treated as, fraudulent concealment from the State of Florida of the true facts relating to the submission of responses for this contract.

Dated this _____ day of _____, _____.

Name of Organization: _____

Signed by: _____

Print Name: _____

Being duly sworn deposes and says that the information herein is true and sufficiently complete so as not to be misleading.

The foregoing instrument was executed before me this day _____ of _____
20____, by _____ as _____ of
_____, who personally swore or affirmed that
he/she is authorized to execute this document and thereby bind the Corporation, and who is
personally known to me OR has produced _____ as identification.

(stamp)

NOTARY PUBLIC, State of _____

Public Entity Crimes Statement

SWORN STATEMENT UNDER SECTION 287.133(3) (a), FLORIDA STATUTES: THIS FORM MUST BE SIGNED IN THE PRESENCE OF A NOTARY PUBLIC OR OTHER OFFICER AUTHORIZED TO ADMINISTER OATHS.

1. This sworn statement is submitted with Proposal, ITN, or Contract Number
2. This sworn statement is submitted by _____
[Name of entity submitting sworn statement]
whose business address is _____ and (if applicable) its Federal Employer Identification Number (FEIN) is _____
(If the entity has no FEIN, include the Social Security Number of the individual signing this sworn statement: _____.
3. My name is _____ and my relationship to the above is _____
[Please print name of individual signing]
4. I understand that a "public entity crime" as defined in section 287.133(l)(g), Florida Statutes, means a violation of any state or federal law by a person with respect to and directly related to the transaction of business with any public entity in Florida or with an agency or political subdivision of any other state or with the United States, including, but not limited to, any proposal or contract for goods or services to be provided to any public entity or an agency or political subdivision and involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, or material misrepresentation.
5. I understand that "convicted" or "conviction" as defined in section 287.133(l) (b), Florida Statutes, means a finding of guilt or a conviction of a public entity crime, with or without an adjudication of guilt, in any federal or state trial court of record relating to charges brought by indictment or information after July 1, 1989, as a result of a jury verdict, non-jury trial, or entry of a plea of guilty or nolo contendere.
6. I understand that "affiliate" as defined in section 287.133(l) (a), Florida Statutes, means:
 - a. A predecessor or successor of a person convicted of a public entity crime; or
 - b. An entity under the control of any natural person who is active in the management of the entity and who has been convicted of a public entity crime. The term "affiliate" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in the management of an affiliate. The ownership by one person of shares constituting a controlling interest in another person, or a pooling of equipment or income among persons when not for fair market value under an arm's length agreement, shall be a prima facie case that one person controls another person. A person who knowingly enters into a joint venture with a person who has been convicted of a public entity crime in Florida during the preceding thirty-six (36) months shall be considered an affiliate.

7. I understand that a "person" as defined in section 287.133(1) (e), Florida Statutes, means any natural person or entity organized under the laws of any state or of the United States with the legal power to enter into a binding contract and which bids/proposals or applies to bids/proposals on contracts for the provision of goods or services let by a public entity, or which otherwise transacts or applies to transact business with a public entity. The term "person" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in management of an entity.

8. Based on information and belief, the statement, which I have marked below, is true in relation to the entity submitting this sworn statement. **[Please indicate which statement applies].**

_____ Neither the entity submitting this sworn statement, nor any officers, directors, executives, partners, shareholders, employees, members, or agents who is active in the management of the entity, nor any affiliate of the entity have been convicted of a public entity crime subsequent to July 1, 1989.

_____ The entity submitting this sworn statement, or one or more of the officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989, AND **[Please indicate which additional statement applies].**

_____ There has been a proceeding concerning the conviction before a judge or hearing officer of the State of Florida, Division of Administrative Hearings, or a court of law having proper jurisdiction. The final order entered by the hearing officer or judge did not place the person or affiliate on the convicted Contractor list. **[Please attach a copy of the final order.]**

_____ The person or affiliate was placed on the convicted Contractor list. There has been a subsequent proceeding before a court of law having proper jurisdiction or a judge or hearing officer of the State of Florida, Division of Administrative Hearings. The final order entered by the judge or hearing officer determined that it was in the public interest to remove the person or affiliate from the convicted Contractor list. **[Please attach a copy of the final order.]**

_____ The person or affiliate has not been placed on any convicted vendor list. [Please describe any action taken by or pending with the State of Florida, Department of Management Services.]

By the signature(s) below, I/we, the undersigned, as authorized signatory to commit the firm, certify that the information as provided in Attachment "C", Public Entity Crimes, is truthful and

correct at the time of submission.

AFFIANT

Typed Name of AFFIANT

Title

STATE OF _____

County OF _____

The foregoing instrument was executed before me this day _____ of _____
20____, by _____ as _____ of
_____, who personally swore or affirmed that
he/she is authorized to execute this document and thereby bind the Corporation, and who is
personally known to me OR has produced _____ as identification.

(stamp)

NOTARY PUBLIC, State of _____

Drug-Free Workplace Certification

The drug-free certification form below must be signed and returned with the solicitation response.

In order to have a drug-free workplace program, a business shall:

1. Publish a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the workplace and specifying the actions that will be taken against employees for violations of such prohibition.
2. Inform employees about the dangers of drug abuse in the workplace, the business' policy of maintaining a drug-free workplace, any available drug counseling, rehabilitation, and employee assistance programs, and the penalties that may be imposed upon employees for drug abuse violations.
3. Give each employee engaged in providing the commodities or contractual services that are under bid/proposal a copy of the statement specified in the first paragraph.
4. In the statement specified in the first paragraph, notify the employees that, as a condition of working on the commodities or contractual services that are under bid/proposal, the employee will abide by the terms of the statement and will notify the employer of any conviction of, or plea of guilty or nolo contendere to, any violation of chapter 893, Florida Statutes, or of any controlled substance law of the United States or any state, for a violation occurring in the workplace no later than five (5) Days after such conviction.
5. Impose a sanction on, or require the satisfactory participation in, a drug abuse assistance or rehabilitation program if such is available in the employee's community, by any employee who is so convicted.
6. Make a good faith effort to continue to maintain a drug-free workplace through implementation of the foregoing provisions.

By the signature(s) below, I/we, the undersigned, as authorized signatory to commit the firm, certify that the information as provided in this Drug-Free Workplace Certification, is truthful and correct at the time of submission.

AFFIANT

Typed Name of AFFIANT

Title

STATE OF _____

County OF _____

The foregoing instrument was executed before me this day _____ of _____
20____, by _____ as _____ of
_____, who personally swore or affirmed that
he/she is authorized to execute this document and thereby bind the Corporation, and who is
personally known to me OR has produced _____ as identification.

(stamp)

NOTARY PUBLIC, State of _____

Conflict of Interest Statement

STATE OF _____

County OF _____

Before me, the undersigned authority, personally appeared _____, who was duly sworn, deposes, and states:

I am the _____ of _____ with a local office
(Insert Title) (Insert Company Name)
in _____ and principal office in _____. Said entity is submitting this proposal/offer to

1. The AFFIANT has made diligent inquiry and provided the information in this statement affidavit based upon its full knowledge.
2. The AFFIANT states that only one submittal for this solicitation has been submitted and tendered by the appropriate date and time and that said above stated entity has no financial interest in other entities submitting a proposal for the work contemplated hereby.
3. Neither the AFFIANT nor the above named entity has directly or indirectly entered into any agreement, participated in any collusion or collusive activity, or otherwise taken any action which in any way restricts or restraints the competitive nature of this solicitation, including but not limited to the prior discussion of terms, conditions, pricing, or other offer parameters required by this solicitation.
4. Neither the entity nor its affiliates, nor anyone associated with them, is presently suspended or otherwise prohibited from participation in this solicitation or any contract to follow thereafter by any government entity.
5. Neither the entity nor its affiliates, nor anyone associated with them, have any potential conflict of interest because and due to any other clients, contracts, or property interests in this solicitation or the resulting project.
6. I hereby also certify that no member of the entity's ownership or management or staff has a vested interest in any County Office or Department.
7. I certify that no member of the entity's ownership or management is presently applying, actively seeking, or has been selected for an elected position within Columbia County government.
8. In the event that a conflict of interest is identified in the provision of services, I, the undersigned will immediately notify the County in writing.

AFFIANT

Typed Name of AFFIANT

Title

STATE OF _____

County OF _____

The foregoing instrument was executed before me this day _____ of _____
20____, by _____ as _____ of
_____, who personally swore or affirmed that
he/she is authorized to execute this document and thereby bind the Corporation, and who is
personally known to me OR has produced _____ as identification.

(stamp)

NOTARY PUBLIC, State of _____

Request for Taxpayer Identification Number and Certification

► Go to www.irs.gov/FormW9 for instructions and the latest information.

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

Print or type. See Specific Instructions on page 3.	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 of the person whose name is entered on line 1. Check only one of the following seven boxes. ☐ Individual/sole proprietor or single-member LLC ☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► _____ Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. ☐ 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.) See instructions.	Requester's name and address (optional)
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 instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

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

Social security number									
				-				-	
or									
Employer identification number									
				-					

Part II Certification

Under penalties of perjury, I certify that:

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

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

Sign
Here

Signature of
U.S. person ►

Date ►

General Instructions

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

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

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, later.

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 ¹	Generally, exempt payees 1 through 5 ²
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

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

² 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. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/Businesses and clicking on Employer Identification Number (EIN) under Starting a Business. Go to 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 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), ABL 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 ¹
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 ²
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor ⁴
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 ⁴
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

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

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

³ You must show your individual name and you may also enter your business or DBA name on the "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.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships*, 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. 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 or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Visit 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.