

Port of Port Arthur  
REQUEST FOR PROPOSAL (RFP)  
Government and Public  
Affairs Consulting Services  
For the Port of Port Arthur  
RFP NO. 2018-1

**ACCEPTANCE DATE AND TIME:** December 10, 2018 by 10:00 AM

**RFP TITLE:** Government and Public Affairs Consulting Services

**ACCEPTANCE PLACE:**

Port of Port Arthur  
Attn: Larry Kelley  
P.O. Box 1428  
221 Houston Avenue  
Port Arthur, Texas 77641

**MARK ENVELOPE WITH:**

Name and Address of Proposing Firm  
and "Attention: Port of Port Arthur  
RFP No. 2018-1  
Response to Request for Proposal for  
Government and Public Affairs Consulting  
Services"

**PLEASE NOTE:** Requests for information related to this RFP should be directed to:

Larry Kelley  
Executive Port Director, Port of Port Arthur  
409-983-2011  
E-mail: [larry@portpa.com](mailto:larry@portpa.com)



## **GENERAL INFORMATION**

The Port of Port Arthur Navigation District of Jefferson County, Texas ("Port of Port Arthur") is requesting proposals from qualified offerors to provide government and public affairs consulting services.

There is no expressed or implied obligation of the Port of Port Arthur to reimburse responding Offerors for any expenses incurred in preparing proposals in response to the Request and the Port of Port Arthur will not reimburse responding Offerors for such expenses.

**All Proposals must be received in the offices of the Port of Port Arthur no later than 10:00 AM Central time, December 10, 2018.** The Port of Port Arthur is not responsible for lateness or non-delivery of mail, carrier, etc., and the date/time stamp in the offices of the Port of Port Arthur shall be the official time receipt.

**Read this document carefully. Follow all instructions. You are responsible for fulfilling all requirements and specifications. Be sure you have a clear understanding of this RFP.** General requirements apply to all advertised requests for proposals, however, these may be superseded, in whole or in part, by the SCOPE OF SERVICES or other data contained herein. Be sure your proposal package is complete.

## **PURPOSE**

The intent of this Request for Proposal (RFP) is to obtain the services of a qualified government and public affairs consultant to create and develop public outreach campaigns for programs and projects undertaken by the Port of Port Arthur. The Port of Port Arthur will award a contract for all tasks based on negotiated costs once a consulting firm is selected.

## **GOVERNING LAW**

Offeror is advised that these requirements shall be governed by the laws of the State of Texas and that the Port of Port Arthur may request and rely on advice, decisions and opinions of the Attorney General of Texas concerning any portion of these requirements.

The selected Offeror must comply with all local, state and federal laws and regulatory requirements.

The selected Offeror shall at all times comply with the Tariffs of the Port of Port Arthur which are in effect at the time services are rendered.

## **PROPOSAL OBLIGATION**

The contents of the proposal and any clarification thereof submitted by the selected Offeror shall become part of the contractual obligation and incorporated by reference into the ensuing contract.

## **CONFLICTS OF INTERPRETATION**

In the event of any conflict of interpretation of any part of this RFP, the Port of Port Arthur's interpretation shall govern.

## **ASSIGNMENT**

The selected Offeror may not assign, sell or otherwise transfer Offeror's contract without the prior written consent of the Port of Port Arthur.

## **TERMINATION**

The Port of Port Arthur reserves the right to terminate the contract for default if the awarded Offeror breaches any of the terms therein or if the Offeror becomes insolvent or commits acts of bankruptcy. Such right of termination is in addition to and not in lieu of any other remedies which the Port of Port Arthur may have in law or equity. Default may be construed as, but not limited to, failure to deliver the proper goods and/or services within the proper time, and/or to otherwise perform any and all services required to the satisfaction of the Port of Port Arthur.

## **OFFEROR'S MINIMUM QUALIFICATIONS**

- Offeror must demonstrate Offeror has the resources and capability to provide the materials and services as described herein.
- Offeror shall submit documentation with Offeror's proposal indicating compliance with the minimum qualifications. Failure to include any of the required documentation may be cause for Offeror's proposal to be deemed non-responsive and rejected. The following criteria shall be met in order to be eligible for this contract:
  - Offeror must have a minimum of 5 years of experience in the field of government and public affairs services.
  - Offeror must demonstrate Offeror's experience with public outreach campaigns, especially with government agencies.
  - Offeror must provide proof of financial stability and demonstrate its ability to function under a reimbursement payment structure.

## **PROJECT SCOPE**

- 1) Individual tasks may require supervision, manpower, materials, equipment and supplies necessary to complete any of the services outlined below and/or in "Attachment 1".
- 2) The services to be provided under this contract shall include but not be limited to the following:
  - a) Recommendations, cost and time estimates, reports, studies, and preparation of documents.
  - b) Professional involvement throughout all phases of the project, including but not limited to:

- i) Processing of invoices for services
  - ii) Timely processing of project materials
- 3) The Consultant shall make every effort to keep the personnel assigned to a task order consistent.
- 4) Fee/Rate Schedule: Fees established under this Contract shall include:
  - a) Administrative items such as fax transmissions, phone services, mailing services, courier services, printing and materials required in the preparation of presentation and other expenses deemed typical in the conduct of business. The cost of all copies of reports and submittals that are required shall be included in the Consultant's hourly fee/rate for services, and shall not be deemed additional services.
  - b) Cell phones, personal computers, printers, cameras, video equipment, software, general office supplies, home office and administrative support and all overhead and incidental costs.
- 5) All fees related to this RFP shall be negotiated upon the selection of a government and public affairs consulting firm.

## **EVALUATION OF PROPOSALS: SELECTION FACTORS**

The "Instructions for Submitting Proposals" sets forth criteria that will be used in the receipt of proposals and selection of the successful offeror. In addition, the criteria set forth below will be considered.

### **1) Schedule:**

Proposals Due: December 10, 2018

Final Ranking Announcement: December 12, 2018

### **2) Evaluation Process:**

The review and evaluation of each proposal (and subsequent selection) will be made based on the criteria listed below.

- a) Management Skills and Technical Expertise (30 Points)
- b) Credentials of the Project Team (30 points)
- c) Task Understanding (25 Points)
- d) Overall Quality and Completeness of Proposal (10 points)
- e) Fiscal Responsibility (5 points)

Once each proposal has been read and evaluated, a preliminary ranking will be developed. At its sole discretion, the Port of Port Arthur *may or may not* conduct interviews with Offerors. All proposals that have been submitted shall be available and open for public inspection after the contract is awarded. Any material that is to be considered as confidential in nature must be clearly marked as such and will be treated as confidential by the Port of Port Arthur to the extent allowable in the Texas Open Records Act.

## **INSTRUCTIONS FOR SUBMITTING PROPOSALS**

### Submission of Proposals:

The proposal submission must be completely and properly identified. The proposal shall indicate the RFP title and date of acceptance. One (1) original and two (2) copies of all proposal documents shall be sealed and submitted as Offeror's response to:

(If hand delivered)                      Larry Kelley, Executive Port Director  
Port of Port Arthur  
221 Houston Avenue  
Port Arthur, Texas 77641

(If mailed)                                      Larry Kelley, Executive Port Director  
Port of Port Arthur  
P.O. Box 1428  
Port Arthur, Texas 77641

Faxed and e-mailed proposals will NOT be accepted.

### Questions, Inquiries, and Modifications:

Questions and inquiries, both verbal and written, will be accepted from any and all Offerors. Larry Kelley, Executive Port Director at the Port of Port Arthur, is the sole point of contact for this solicitation unless otherwise instructed herein. Unauthorized contact with Port of Port Arthur staff regarding the RFP may result in the disqualification of the Offeror. Inquiries pertaining to the Request for Proposal must give the RFP title and acceptance date. Material questions will be answered in writing with an addendum. All questions must be received at least ten (10) days in advance of the proposal acceptance date.

Port of Port Arthur may also modify the RFP, no later than 48 hours prior to the date and time fixed for submission of proposals, by issuance of an addendum.

All addenda will be numbered consecutively beginning with Addendum No. 1 and posted on the Port of Port Arthur website. Respondents are responsible for ensuring all addenda are attached to the proposal. It is the responsibility of all Offerors to ensure that they have received all addendums.

### Open Records:

All proposals that have been submitted shall be available and open for public inspection after the contract is awarded. Any material that is to be considered as confidential in nature must be clearly marked as such and will be treated as confidential by the Port of Port Arthur to the extent allowable in the Texas Open Records Act.

### Ownership of Proposal:

All proposals become the property of Port of Port Arthur and will not be returned to the offeror.

Authority to Bind Firm in Contract:

Proposals MUST give full firm name and address of offeror. Failure to manually sign proposal may disqualify it. Person signing proposal will show TITLE or AUTHORITY TO BIND THE FIRM IN A CONTRACT. Firm name and authorized signature must appear on proposal in the space provided on the pricing page. Those authorized to sign are as follows:

- If a sole proprietorship, the owner may sign.
- If a general partnership, any general partner may sign.
- If a limited partnership, a general partner must sign.
- If a limited liability company, a “member” may sign or “manager” must sign if so specified by the articles or organization.
- If a regular corporation, the CEO, President or Vice-President must sign.
- Others may be granted authority to sign but the Port of Port Arthur requires that a corporate document authorizing him/her to sign be submitted with proposal.

Preparation and Submission of Proposals:

- A. All proposals shall be signed in ink by the individual or authorized principals of the firm.
- B. All attachments to the Request for Proposal requiring execution by the firm are to be returned with the proposals.
- C. Proposals must be received by the Port of Port Arthur prior to 10:00 a.m. Central Standard Time on December 10, 2018. Requests for extensions of this time and date will not be granted. Offerors mailing their proposals shall allow for sufficient mail time to ensure receipt of their proposals by the Port of Port Arthur by the time and date fixed for acceptance of the proposals. Proposals or unsolicited amendments to proposals received by the Port of Port Arthur after the acceptance date and time will not be considered. Proposals will be publicly accepted and logged in at the time and date specified above.
- D. Each firm shall submit one (1) original and two (2) copies of its proposal to the Port of Port Arthur as indicated on the cover sheet of this Request for Proposal. The original proposal shall be clearly marked.

Withdrawal of Proposals:

- A. All proposals submitted shall be valid for a minimum period of ninety (90) calendar days following the date established for acceptance.
- B. Proposals may be withdrawn on written request from the offeror at the address shown in the solicitation prior to the time of acceptance.
- C. Negligence on the part of the offeror in preparing the proposal confers no right of withdrawal after the time fixed for the acceptance of the proposals.

Sub-consultants:

Offerors shall include a list of all sub-consultants with their proposal. Proposals shall also include

a statement of the sub-consultants' qualifications. The Port of Port Arthur reserves the right to reject the successful Offeror's selection of sub-consultants for good cause. If a sub-consultant is rejected the Offeror may replace that sub-consultant with another sub-consultant subject to the approval of the Port of Port Arthur. Any such replacement shall be at no additional expense to the Port of Port Arthur nor shall it result in an extension of time without the Port of Port Arthur's approval.

Late Proposals:

Late proposals will be returned to offeror *UNOPENED*, if RFP title, acceptance date and offeror's return address is shown on the envelope.

Rights of the Port of Port Arthur:

Port of Port Arthur reserves the right to award this contract in accordance with the applicable laws of the State of Texas, to waive any formality or irregularity, to make awards to more than one Offeror, to reject any or all proposals in whole or in part, and award the contract to best serve the interest of the Port of Port Arthur.

Proposed Changes to Scope of Services:

If there is any deviation from that prescribed in the Scope of Services, the appropriate line in the scope of services shall be ruled out and the substitution clearly indicated. The Port of Port Arthur reserves the right to accept or reject any proposed change to the scope.

Miscellaneous Requirements:

- A. The Port of Port Arthur will not be responsible for any expenses incurred by an Offeror in preparing and submitting a proposal. All proposals shall provide a straight-forward, concise delineation of the Offeror's capabilities to satisfy the requirements of this request. Emphasis should be on completeness and clarity of content.
- B. Offerors who submit a proposal in response to this RFP *may* be required to make an oral presentation of their proposal. The Port of Port Arthur will schedule the time and location for this presentation.
- C. Selected contents of the proposal submitted by the successful offeror and this RFP will become part of any contract awarded as a result of the Scope of Services contained herein. The successful Offeror will be expected to sign a contract with the Port of Port Arthur.
- D. The Port of Port Arthur reserves the right to accept or reject, in whole or in part, or negotiate any response it receives pursuant to this RFP.

Notice of Award:

The successful Offeror will be notified in writing.

W-9 Form Required:

Each Offeror shall submit a completed W-9 form with its proposal. In the event of contract award, this information is required in order to issue purchase orders and payments to your firm. A copy of this form can be downloaded from <http://www.irs.gov/pub/irs-pdf/fw9.pdf>, and is

contained in Attachment 5 of this RFP package.

Conflict of Interest Questionnaire Required:

HB 914 Conflict of Interest Questionnaire: Texas House Bill 914, codified as Chapter 176 of the Local Government Code, requires bidders/offers contracting or seeking to do business with the Port of Port Arthur to file a conflict of interest questionnaire (CIQ). The required questionnaire is located at the Texas Ethics Commission website (<http://www.ethics.state.tx.us/forms/CIQ.pdf>) and a copy is included with this RFP package in "Attachment 4". The CIQ must be completed and filed with the proposal response. Consultants that do not include the form with the response may be disqualified from consideration by the Port of Port Arthur.

Bidder/Offeror Affirmations Required:

Each Offeror shall submit a completed Bidder/Offeror Certification, contained in "Attachment 3" of this RFP package.

Insurance Coverage:

Offerors shall include with their proposal a copy of their current Certificate of Insurance that illustrates the current level of coverage the offeror carries. The Certificate can be a current file copy and does not need to include any "additional insured" language for the Port of Port Arthur.

**PROTEST PROCEDURES**

Any actual or prospective Bidder/Offeror who is aggrieved in connection with a purchase transaction may file a grievance. The grievance may be filed at any phase of the procurement. In order for an above-mentioned party to enter the grievance process, a written complaint must be sent to the procurement contact person by certified mail within seven calendar days of the close of the procurement which identifies the following:

- Name, mailing address and business phone number of the complaint.
- Appropriate identification of the procurement being questioned.
- A precise statement of reasons for the protest.
- Supporting exhibits, evidence or documents to substantiate any claims.

The grievance must be based on an alleged violation of the Port of Port Arthur's Procurement Procedures, a violation of State or Federal law (if applicable), or contract agreements to which the Port of Port Arthur is a party. Failure to receive a procurement award from the Port of Port Arthur in and of itself does not constitute a valid grievance. Upon receipt of a grievance, the procurement contact person will initiate the expedited resolution process.

The Port of Port Arthur reserves the right to accept or reject any or all proposals submitted.

PORT OF PORT ARTHUR NAVIGATION  
DISTRICT OF JEFFERSON COUNTY, TEXAS



# Attachment 1

## Scope of Services

## SCOPE OF SERVICES

The government and public affairs consulting services sought by this RFP include, but are not necessarily limited to, the following:

- A. Strategic planning and development of ideas to promote programs administered by the Port of Port Arthur.
- B. Creation and development of public outreach campaigns that include all necessary materials to convey the messages and concepts of programs administered by the Port of Port Arthur to the local business/government community, school districts, local media and general public, including the creation of ads, brochures and flyers, news releases, community newsletter submissions, requests for coverage, media kits, copy writing and production of radio and television ads/PSAs, etc.
- C. Creation and development of all necessary materials to publicize events related to programs administered by the Port of Port Arthur, including invitations and programs, creation of ads, brochures and flyers, news releases, community newsletter submissions, requests for coverage, media kits, copy writing and production of radio and television ads/PSAs, etc.
- D. Copy writing, production and placement of radio ads/PSAs for programs administered by the Port of Port Arthur.
- E. Assistance to Port of Port Arthur staff with developing and partaking in other promotional activities, as needed, to reach various publics in Jefferson County.
- F. Submission of news releases and feature stories as needed on the various aspects of public engagement and community outreach as related to the Port of Port Arthur, to print and broadcast media in Jefferson County, including community newspapers and newsletters.
- G. Development of a crisis communication plan and all materials associated with such plan.
- H. Performance of a communications audit on the Port of Port Arthur.
- I. Development of public affairs policies and procedures for the Port of Port Arthur.

Attachment 2  
Proposal Submission Form

**PROPOSAL SUBMISSION FORM**

THE FIRM OF: \_\_\_\_\_

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

FEIN: \_\_\_\_\_

The following shall be returned with your proposal. Failure to do so may be cause for rejection of proposal as non-responsive. It is the responsibility of the Offeror to ensure that Offeror has received all addenda.

**ITEM:**

- 1. References.
- 2. Addenda, if any.
- 3. One (1) original and two (2) copies.
- 4. Proposal Response Information.
- 5. W-9 Form.
- 6. Certificate of Insurance.

Person to contact regarding this proposal: \_\_\_\_\_

Title: \_\_\_\_\_ Phone: \_\_\_\_\_ E-mail: \_\_\_\_\_

Name of person authorized to bind the Firm: \_\_\_\_\_

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

Attachment 3  
Bidder/Offeror Certification

## **BIDDER/OFFEROR AFFIRMATIONS**

Port of Port Arthur requires Offerors to affirm compliance with state and federal laws. Offeror affirmations become part of the procurement and are binding terms and conditions of any resulting contract, purchase order, or Offeror agreement. Any misrepresentation or false statement is a breach of contract which shall void or make voidable any solicitation or resulting contract. Offeror shall affirm all of the following:

- (A) Offeror has not given, offered to give, nor intends to give at any time hereafter any economic opportunity, future employment, gift, loan, gratuity, special discount, trip, favor or service to a public servant in connection with the submitted offer.
- (B) Offeror has not received compensation from the Port of Port Arthur for participation in the preparation of specifications for this procurement.
- (C) Offeror certifies that the individual or business entity named in this bid or contract is not ineligible to receive this contract and acknowledges that this contract may be terminated and payment withheld if this certification is inaccurate.
- (D) Offeror shall defend, indemnify and hold harmless the Port of Port Arthur and all of its Commissioners, officers and employees from and against all claims, actions, suits, demands, proceedings, costs, damages and liabilities arising out of, connected with, or resulting from any acts or omissions of the Offeror, its employee, subcontractor, or supplier in execution or performance of the contract.

\_\_\_\_\_  
Name of Bidder/Offeror

\_\_\_\_\_  
Signature of Authorized Representative

\_\_\_\_\_  
Printed/Typed Name of Authorized Representative

\_\_\_\_\_  
Date

\_\_\_\_\_  
Title of Authorized Representative

Attachment 4  
Conflict of Interest Questionnaire

# CONFLICT OF INTEREST QUESTIONNAIRE CIQ

# FORM

## For vendor or other person doing business with local governmental entity

This questionnaire reflects changes made to the law by H.B. 1491, 80th Leg., Regular Session.

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

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

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

**OFFICE USE ONLY**

Date Received

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

**2**  Check this box if you are filing an update to a previously filed questionnaire.

(The law requires that you file an updated completed questionnaire with the appropriate filing authority not later than the 7th business day after the date the originally filed questionnaire becomes incomplete or inaccurate.)

**3** Name of local government officer with whom filer has employment or business relationship.

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

This section (item 3 including subparts A, B, C & D) must be completed for each officer with whom the filer has an employment or other business relationship as defined by Section 176.001(1-a), Local Government Code. Attach additional pages to this Form CIQ as necessary.

A. Is the local government officer named in this section receiving or likely to receive taxable income, other than investment income, from the filer of the questionnaire?

Yes       No

B. Is the filer of the questionnaire receiving or likely to receive taxable income, other than investment income, from or at the direction of the local government officer named in this section AND the taxable income is not received from the local governmental entity?

Yes       No

C. Is the filer of this questionnaire employed by a corporation or other business entity with respect to which the local government officer serves as an officer or director, or holds an ownership of 10 percent or more?

Yes       No

D. Describe each employment or business relationship with the local government officer named in this section.

**4**

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

\_\_\_\_\_  
Date



# Attachment 5

## W-9 Form





By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting*, later, for further information.

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

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

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

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

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

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

**Foreign person.** If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*).

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

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

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

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

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

## Backup Withholding

**What is backup withholding?** Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

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

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

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the instructions for Part II for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

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

Also see *Special rules for partnerships*, earlier.

## What is FATCA Reporting?

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

## Updating Your Information

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

## Penalties

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

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

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

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

## Specific Instructions

### Line 1

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

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

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

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

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

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

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

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

### Line 2

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

### Line 3

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

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

### Line 4, Exemptions

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

#### Exempt payee code.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

G—A real estate investment trust

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

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

A bank as defined in section 581

K—A broker

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

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

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

## Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

## Line 6

Enter your city, state, and ZIP code.

## Part I. Taxpayer Identification Number (TIN)

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

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

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

**Note:** See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

**How to get a TIN.** If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at [www.SSA.gov](http://www.SSA.gov). You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at [www.irs.gov/Businesses](http://www.irs.gov/Businesses) and clicking on Employer Identification Number (EIN) under Starting a Business. Go to [www.irs.gov/Forms](http://www.irs.gov/Forms) to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to [www.irs.gov/OrderForms](http://www.irs.gov/OrderForms) to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

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

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

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

## Part II. Certification

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

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

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

**1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.**

You must give your correct TIN, but you do not have to sign the certification.

**2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.**

You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

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

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

**5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), 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 <sup>1</sup>
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
5. a. The usual revocable savings trust (grantor is also trustee) 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>
6. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

For this type of account:	Give name and EIN of:
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

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

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

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

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

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

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

**Secure Your Tax Records From Identity Theft**

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

To reduce your risk:

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

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

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

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

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

**Protect yourself from suspicious emails or phishing schemes.**

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

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

If you receive an unsolicited email claiming to be from the IRS, forward this message to [phishing@irs.gov](mailto:phishing@irs.gov). You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at [spam@uce.gov](mailto:spam@uce.gov) or report them at [www.ftc.gov/complaint](http://www.ftc.gov/complaint). You can contact the FTC at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see [www.IdentityTheft.gov](http://www.IdentityTheft.gov) and Pub. 5027.

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

## Privacy Act Notice

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