

APPENDIX A

Scope of Services Information

This project is for the Emmaus Moravian Church at 10 Estate Emmaus, Coral Bay, St John. The scope of work is limited to the repair and reconstruction of the sanctuary building, which suffered complete loss of the roof structure due to the 2017 hurricanes. All roof and associated structure, as well as all elements attached to the roof or ceiling, were destroyed. The entire interior of the building was exposed to wind and rain damaging or destroying much of the interior surfaces and interior contents.

The Emmaus Moravian Church is listed on the National Registry of Historic Places. The approximate construction date for the original church is 1782. The church was rebuilt twice due to hurricane and fire damage. The current main story was completed in 1918. The masonry foundation is constructed of rubble, ballast brick, and native brain coral, set in a lime mortar, and stuccoed. The building materials of the main story are not immediately evident, but may be identical to those of the foundation.

In addition to the reconstruction of the timber roof structure, the scope of work includes a new concrete ring beam, columns, and footings to provide a continuous load path from the new roof structure to grade. Care must be taken during selective demolition and construction of the new concrete structural system to protect and support the existing masonry walls.

Please submit with your Proposal a detail Scope of Services, utilizing the Specifications and Schematic Designs provided listed as **ATTACHMENT A and B**.

APPENDIX B - PART 1

FEE/TIMING PROPOSAL INFORMATION FORM

All offers must be submitted on the Fee Form provided by the Moravian Church Virgin Islands Conference. Failure to provide an offer for each item delineated on this Fee Proposal Form may result in the offer being determined "non-responsive" and potentially disqualified from consideration. Respondent should insert the words "No Fee" in the space provided for any item for which no price is submitted. Proposals shall include all travel expenses, wages, supplies and materials necessary to perform work under the terms and conditions of this Request for Proposals. Unless otherwise specified herein, all prices shall be in a firm, fixed-price basis and are not subject to adjustment based on cost incurred. Any changes made to the Respondent's proposal shall subject the proposal to rejection. If the Respondent wishes to include additional information, the Respondent may do so with attachments.

Please type/enter all prices.

SEE FEE/TIMING PROPOSAL SHEET – AS ATTACHMENT B PART 2

BUSINESS NAME	
POINT OF CONTACT	
BUSINESS ADDRESS	
TELEPHONE NUMBER	
FAX NUMBER	
E-MAIL ADDRESS	

Respondent Signature: _____

Date: _____

APPENDIX B – PART 2
FEE/TIMING PROPOSAL COST SHEET

Services

Item	Service	Description	Lumpsum Amount (Fee for Services)	Completion Time
1.	Construction	General Conditions		
2.	Construction	Demolition		
3.	Construction	Concrete		
4.	Construction	Masonry		
5.	Construction	Plaster		
6.	Construction	Rough Carpentry		
7.	Construction	Finish Carpentry		
8.	Construction	Metal Roofing		
9.	Construction	Guttering		
10.	Construction	Electrical and Lighting		
11.	Construction	Finishing		
RFP #2025-001-MCVIC Construction Services Total Design =			\$	OFFICE USE ONLY

APPENDIX B – PART 3
FEE/TIMING PROPOSAL COST SHEET

Services

Item	Service	Description	Lumpsum Amount (Fee for Services)	Completion Time
1.	Other			
2.	Other			
3.	Other			
4.	Other			
5.	Other			
6.	Other			
7.	Other			
8.	Other			
9.	Other			
10.	Other			
11.	Other			

RFP #2025-001-MCVIC Construction Services

Total Design = \$

OFFICE USE ONLY

APPENDIX C**RFP#2025-001 A/E SERVICES
NO OFFER FORM*****NO OFFER SUBMITTED FOR THE REASON(S) SUBMITTED BELOW:***

	CANNOT COMPLY WITH THE SPECIFICATIONS.		CANNOT MEET DELIVERY REQUIREMENTS.
	UNABLE TO IDENTIFY THE ITEM(S).		DO NOT REGULARLY MANUFACTURE OR SELL THE TYPES OF ITEMS INVOLVED.
	OTHER (SPECIFY)		
	WE DO		WE DO NOT DESIRE TO BE RETAINED ON THE MAILING LIST FOR FUTURE PROCUREMENT OF THE TYPE OF ITEMS INVOLVED IN THIS RFP.
NAME AND ADDRESS OF FIRM:		SIGNATURE:	
		TYPE OR PRINT NAME AND TITLE OF SIGNER:	

**EMAIL OR FAX COMPLETED FORM TO:
MORAVIAN CHURCH VIRGIN ISLANDS CONFERENCE
ebid.proposals@mcvic.org or (340) 719-1190**

APPENDIX D

MORAVIAN CHURCH VIRGIN ISLANDS CONFERENCE RFP#2025-001-MCVIC-CONSTRUCTION SERVICES FINANCIAL OR PERSONAL INTEREST DISCLOSURE STATEMENT

BUSINESS NAME: _____

Each officer or principal is required to submit this Financial or Personal Interest Disclosure Statement, **notarized** (If a financial or personal interest exists, Vendors are required to make **Full Disclosure** in a Disclosure Statement (see instructions below) and should **not** submit this Financial or Personal Interest Disclosure Statement Form).

FINANCIAL OR PERSONAL INTEREST DISCLOSURE STATEMENT

The undersigned certifies that none of the Certain Persons identified below will have, or has had, any personal, financial, or business interest in this proposed contract or the above-identified business now, in the future, or over the past two years, as further defined below:

- (1) **Certain Persons** - (a) present or former members or officers of Moravian Church Virgin Islands Conference's Executive Board or any member of their immediate family; (b) any employee of Moravian Church Virgin Islands Conference or any member of their immediate family; (c) any public official or any member of their immediate family.
- (2) **Immediate Family**- current spouse, mother, father, child, brother, and sister, including "half" or "step" relatives (e.g., stepchild, half-brother).
- (3) **Financial or Business Interests** - meaning any interest which yields or has the potential of yielding a monetary or other material gain or benefit.
- (4) **Personal Interest** - meaning any interest arising from blood or marriage or from close business association, notwithstanding whether any financial interest is involved.

SOLE PROPRIETORSHIPS

Owner (PRINT NAME)

Signature

Title

Notary

PARTNERSHIPS

Partner (PRINT NAME)

Signature

Title

Date

CORPORATIONS

Officer (PRINT NAME)

Signature

Title

My Commission Expires _____

FULL DISCLOSURE INSTRUCTIONS

Vendors having a financial or personal interest in this proposed contract, or the above-identified business shall make immediate, full and complete disclosure in writing to the Moravian Church Virgin Islands Conference Superintendent or designee (a "Disclosure Statement").

All Disclosure Statements must be presented on Vendor's letterhead, notarized, and signed by the individual making the disclosure. If applicable, provide the following information on the Disclosure Statement:

- Describe the nature of the interest (personal financial)
- Title of individuals named above.
- Relationships (blood/marriage), (mother, father, etc.)
- Value of financial interest
- Type of involvement (principal, officer, employees, etc.)
- Name & address of business
- Social Security numbers or Taxpayer Identification numbers
- Other pertinent information

WARNING

All information is to be true and accurate. False, misleading statements or failure to provide information will disqualify Vendor or Contractor from Moravian Church Virgin Islands Conference's procurement process. Moravian Church Virgin Islands Conference reserves the right, based on the information provided, to determine if a conflict of interest is real or apparent and whether or not a Vendor or Contractor is qualified to be participating in the procurement process

APPENDIX E

MORAVIAN CHURCH VIRGIN ISLANDS CONFERENCE RFP #2025-001-MCVIC-CONSTRUCTION SERVICES RESPONDENT'S IDENTIFICATION OF KEY PERSONNEL CERTIFICATION

COMPANY NAME: _____

Each Sole Proprietor, Partnership, Corporation, or other entity that is an Offeror under this offer request is required to submit this Identification of Key Personnel Certification.

STATE/TERRITORY OF _____

COUNTY OF _____

I, _____ being first duly sworn, deposes and says that he or she is a _____
(Partner or Officer of Business, etc.)

of _____ whom is making the foregoing offer. And certifies that the following persons hold the positions
identified (Name of Business)

below (**print or type**):

SOLE PROPRIETORSHIPS:

Owner _____

• Identify additional partners (if any) on a separate page

CORPORATIONS:

President _____

Treasurer _____

Other Officer** _____

Other Officer ** _____

PARTNERSHIPS: *

Partner _____

Partner _____

Partner _____

** Identify all other officers and assistant officers (if any) of the corporation (add separate page if required)

I certify that the above-identified sole proprietor, partners, or corporate officers hold the positions identified above and that I have not excluded any persons.

Subscribed and sworn before me
this _____ day of _____ 2021

Notary Public

My Commission Expires:

Signature of Sole Proprietor
If Respondent is an Individual

Signature of Partner
If Respondent is a Partnership

Signature of Officer
If Respondent is a corporation

WARNING: All information is to be true and accurate. False, misleading statements or failure to provide all information requested will disqualify an offeror from the offer request process. The Moravian Church VI Conference reserves the right, based upon the information provided, to determine if a conflict of interest is real or apparent and whether an offeror is qualified to be participating in the offer request process.

APPENDIX F

**MORAVIAN CHURCH VIRGIN ISLANDS CONFERENCE
RFP #2025-001-MCVIC-CONSTRUCTION SERVICES
NON-COLLUSIVE AFFIDAVIT**

STATE/TERRITORY OF _____

COUNTY OF _____

_____, being first duly sworn, deposes and says that he
or she/he

is a _____ of _____
(A Partner or Officer of Business, etc.) (Name of Business)

who is making the foregoing quote, proposal or bid, that such quote, proposal or bid is genuine and not collusive or sham; that said Respondent has not colluded, conspired, connived or agreed, directly or indirectly, with any Respondent or person, to put in a sham quote, proposal or bid or to refrain from bidding, and has not in any manner, directly or indirectly, sought by agreement, collusion, communication or conference with any person, to fix the quote, proposal or bid price of affiant or of any other Respondent, or to fix any overhead, profit or cost element of said quote, proposal or bid price, or that of any other Respondent, or to secure any advantage against

Moravian Church Virgin Islands Conference

or any person interested in the proposed contract; and that all statements in said quote, proposal or bid are true.

Signature of Respondent,
If Respondent is an Individual

Signature of Partner,
If Respondent is a Partnership

Signature of Officer,
If Respondent is a corporation

Subscribed and sworn to before me this

_____ day of _____, 2025

Notary Public

My Commission expires: _____

APPENDIX G

MORAVIAN CHURCH VI CONFERENCE RFP#2022-001-MCVIC-CONSTRUCTIONSERVICES

MORAVIAN CHURCH VIRGIN ISLANDS CONFERENCE EQUAL EMPLOYMENT OPPORTUNITY STATEMENT

The following statement must be signed by an authorized official, notarized, and submitted along with the proposal fee form(s).

" _____"(Name of Firm) does not discriminate against any employee or applicant for employment because of race, color, religion, sex, age, national origin, disability, or familial status. The Firm has an affirmative action program to ensure that applicants are employed, and employees are treated fairly during employment without regard to race, color, religion, sex, national origin, age, disability, or familial status. Such action includes, but is not limited to the following: employment, upgrading, demotion or transfer; recruitment or recruitment advertising, layoff or termination, rates of pay or other forms or compensation; and selection for training, including apprenticeship."

Notary Public

Date

Signature

Name (Print)

Title

Company

Date

APPENDIX H

**MORAVIAN CHURCH VIRGIN ISLANDS CONFERENCE
RFP #2025-001-MCVIC-CONSTRUCTION**

**CERTIFICATION REGARDING DEBARMENT, SUSPENSION,
INELIGIBILITY AND VOLUNTARY EXCLUSION**

This certification is being required by the Moravian Church Virgin Islands Conference for the following solicitation:

RFP #2022-001-MCVIC - ARCHITECTURAL/ENGINEERING SERVICES

Respondent certifies by submission of this quote/proposal/bid that neither it nor its principals have had their legal or regulatory authority to provide the services proposed presently terminated, suspended, proposed for termination, proposed for suspension, declared ineligible, or under investigation that may result in termination or suspension of their legal or regulatory authority to perform the services proposed.

Print or Type Company Name

Print or Type Name

Print or Type Title

Signature

Date

APPENDIX I

MORAVIAN CHURCH VIRGIN ISLANDS CONFERENCE
RFP #2025-001-MCVIC-CONSTRUCTION

RECORD OF PROJECTS COMPLETED IN PAST THREE (3) YEARS

INSTRUCTIONS:

Please provide a minimum of three (3) and maximum of ten (10) comparable jobs completed in the past two (2) years. For purposes of this process, "comparable" is defined as projects of similar complexity, size, and type of work.

[illegible]

MORAVIAN CHURCH VIRGIN ISLANDS CONFERENCE
SMALL, MINORITY, WOMEN-OWNED BUSINESS CONCERN SELF-CERTIFICATION FORM

The Vendor represents and certifies that it is:

(a) ___ is, ___ is not a small business concern. "Small business concern", as used in this provision, means a concern, including its affiliates, that is independently owned and operated, not dominant in the field of operation in which it is bidding, and qualified as a small business under the criteria and size standards in 13 CFR 121.

(b) ___ is, ___ is not a women-owned business enterprise. "Women-owned business enterprise", as used in this provision, means a business that is at least fifty-one percent (51%) owned by a woman or women who are U.S. citizens and who also control and operate the business.

(c) ___ is, ___ is not a minority business enterprise. "Minority business enterprise," means a business which is at least fifty-one percent (51%) owned or controlled by one (1) or more minority group members or, in the case of a publicly owned business, at least fifty-one percent (51%) of its voting stock is owned by one (1) or more minority group members, and whose management and daily operations are controlled by one (1) or more such individuals. For the purpose of this definition, minority group members are:

(Check the box applicable to you)

___ Asian Indian Americans
 ___ Asian Pacific Americans
 ___ Black Americans

___ Hasidic Jewish Americans
 ___ Hispanic Americans
 ___ Native Americans

___ is **not** a Small, Minority, or Women-Owned Business Concern business (form **must** be notarized **only** if certifying as a Small, Minority, or Women-Owned Business Concern business).

Subscribed and sworn to me
 before me this _____ day

Of _____, 2020

 Notary

 My commission expires

 Company Name

 Principal

 Title

 Date

Date

PROJECT TITLE:
 PROJECT AMOUNT:

RFP #2022-001-MCVIC - ARCHITECTURAUENGINEERING SERVICES
 \$ _____

APPENDIX K

MORAVIAN CHURCH VIRGIN ISLANDS CONFERENCE
RFP #2025-001-MCVIC-CONSTRUCTION
MBE/WBE DATA FORM

**List of Proposed
Minority Business Enterprises and Women-Owned Enterprises
Subcontractors and Suppliers**

The Respondent proposes to subcontract with the following Minority Business Enterprises (MBEs) and Women-Owned Enterprises (WBEs) for this project. The Respondent acknowledges that **all** MBEs and WBEs, regardless of tier, are to be listed on this form.

Business Name: _____

Address: _____

Type of Service: _____

Contact Person: _____

Dollar Amount: _____ **Percent of Project:** _____

___ MBE

___ WBE

___ Subcontractor

___ Supplier

Business Name: _____

Address: _____

Type of Service: _____

Contact Person: _____

Dollar Amount: _____ **Percent of Project:** _____

___ MBE

___ WBE

___ Subcontractor

___ Supplier

Business Name: _____

Address: _____

Type of Service: _____

Contact Person: _____

Dollar Amount: _____ **Percent of Project:** _____

___ MBE

___ WBE

___ Subcontractor

___ Supplier

PROJECT TITLE:
PROJECT AMOUNT:

RFP #2025-001-MCVIC-CONSTRUCTION SERVICES
\$ _____

APPENDIX L

MORAVIAN CHURCH VIRGIN ISLANDS CONFERENCE
REFERENCE RELEASE FORM

I _____ of _____
(Name/Title) (Organization Name)

give Moravian Church Virgin Islands Conference authorization to check our company's previous performance.

AUTHORIZING SIGNATURE: _____

SOLICITATION NUMBER AND TITLE: RFP #2025-001-MCVIC-CONSTRUCTION SERVICES							
REFERENCE							
COMPANY NAME:							
COMPANY ADDRESS:							
CONTACT PERSON:							
PHONE/FAX NUMBERS:							
TECHNICAL PERFORMANCE							
FACTORS/RATINGS	"PI US" (6)	"EXCELLENT" (5)	"GOOD" (4)	"FAIR" (3)	"POOR" (2)	"UNSATISFACTORY" (1)	NOT APPLICABLE (NIA)
Completion of major tasks/ milestones/ deliverables on schedule.							
Responsiveness to changes in technical direction.							
Ability to identify risk factors and alternatives for alleviating risk.							
Ability to identify and solve problems expeditiously.							
Ability to employ standard tools/methods.							
MANAGEMENT PERFORMANCE							
FACTORS/RATINGS	"PLUS" (6)	"Excellent" (5)	"GOOD" (4)	"FAIR" (3)	"POOR" (2)	"UNSATISFACTORY" (1)	NOT APPLICABLE (NIA)
Overall communication with staff.							
Effectiveness and reliability of Contractor's Key Personnel							
Ability to recruit and maintain qualified personnel.							
Ability to manage multiple and diverse projects/tasks from planning through execution.							
Ability to effectively manage subcontractors.							
Ability to accurately estimate and control cost to complete tasks.							
Overall performance in planning, scheduling, and monitoring.							
Use of management tools (e.g., cost/schedule, task management tools).							
CUSTOMER SATISFACTION							
FACTORS/RATINGS	"PLUS" (6)	"EXCELENT" (5)	"GOOD" (4)	"FAIR" (3)	"POOR" (2)	"UNSATISFACTORY" (1)	NOT APPLICABLE (N/A)
How would you rate the Contractor's overall technical performance on this contract/order?							
How would you rate the Contractor's overall management performance on this contract/order?							
How would you rate the Contractor's ability to be cooperative, business-like and concerned with the interests of the customer?							

Total Dollar Amount of Contract:

Description of Work Performed by

Contractor: Additional Comments:

Would you use Contractor again?

YesNo

Explain if answer is no.

Signature and Title of Respondent:

SignatureTitle

Form **W-9**
(Rev. October 2018)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

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

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

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) _____ (Applies to accounts maintained outside the U.S.)
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.
3. I am a U.S. citizen or other U.S. person (qualified security, 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), ABLE accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account 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)(f)(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.