



SAN BERNARDINO INTERNATIONAL AIRPORT AUTHORITY  
INLAND VALLEY DEVELOPMENT AGENCY



September 21, 2021

**SCOPE OF WORK**  
**UAS CENTER – ADMINISTRATION BUILDING**

**General Information:**

The UAS Center Administration Building is located at 294 S. Leland Norton Way in the City of San Bernardino. The purpose of this work is to upgrade the existing office space. This work includes demolition, a small amount of framing, improving the mechanical system, dry wall repair, a new suspended ceiling system, upgrading the doors for better access control, millwork, painting and flooring throughout. This work is a prevailing wage project, contractor and sub-contractors are required to have a Department of Industrial Relations Registration Number and contractors must walk the project site prior to bidding.

**Demo Details:**

- All marked walls.
- All T-bar ceiling tiles and grid, all flooring including carpet, VCT padding, carpet tile, glue, and base board.
- Prep all existing surfaces to receive new flooring.
- Existing doorways, door frames, door jams, lighting throughout, kitchen cabinets and wall paneling at kitchen area.
- Storage cabinets in open area.
- All existing lighting throughout.
- Supply and install new T-Bar ceiling system throughout all rooms.
- Supply and install new energy efficient lighting throughout. All areas should have 2' x 4' LED fixtures with room occupancy sensors at each room. Install new fixtures per new T-bar grid layout throughout. (See specifications attached)
- Supply a full specification submittal package showing a photo metric coverage with contractor supplied fixtures.
- Please note that when installing the new LED fixtures, the count of fixtures may be less than what we currently have.
- Supply two (2) new exit signs with battery back-up. (See specifications attached)
- Contractor is responsible for rerouting, relocating and removal of power and low voltage in walls that are being removed.
- Replace all outlets, switches, phone and IT with new white devices throughout.

**General Note: All existing sprinklers and smoke alarms that need to be relocated must be coordinated with Airport Maintenance prior to doing so.**

- Contractor is responsible to do minor drywall patch work throughout. Wall finish to match existing surfaces.
- Relocate three (3) HVAC thermostat controls, along with fan control to new locations.
- Supply and install 24" x 24" HVAC supply and return grills throughout.
- Relocate duct work in open area, add duct work where needed and add an additional supply and a return at conference room.



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- Prep all walls for new T-Bar layout, prime walls as needed and apply two (2) coats of finish. One (1) main color and three (3) accent colors. One (1) door and jam color.
- Contractor shall submit drawdowns for Airport approval prior to painting.
- Supply and install all new flooring and rubber base per Airport's specification. (See specifications attached)
- Remove existing window coverings, patch existing holes, clean up window frames and paint window surroundings.
- Supply and install new fabric roll down window coverings at thirteen (13) locations.

**Exterior Main Building Doors Details:**

- Two (2) new exterior entry glass doors with side lights. New doors shall have panic hardware with electric locks for card reader and door frames shall be black anodized aluminum.
- Existing entry opening 96" x 86".
- Submittal packet shall show panic hardware, threshold, glass thickness, glass type and metal thickness.

**Unit Entry Door Details:**

- Submittal package shall show new frameless glass entry double doors, glass thickness, entry door handles shall be 4' locks on each door with panic hardware on interior side. Door shall have electric lock with key pad, door closure and all necessary hardware.
- Supply and install card readers

**Conference Room Door Details:**

- At conference room contractor shall provide a glass wall system that is 20' x 8'-6". New glass wall system shall have a glass entry door with pull handles, floor closure and all necessary hardware. Contractor shall provide detail submittal package for wall system approval.
- Contractor shall install power and data for TV on north wall at 5'-6" from finished floor plan.
- Contractor shall supply and install three (3) new pendant light fixtures over conference room table wired up to separate switch.

**Kitchen Details:**

- Contractor will have to float the walls behind wood paneling and demo all kitchen equipment. Existing microwave and stove must be returned to Airport.
- Cabinet area 13'-13" x 8', contractor should provide full shop drawing of upper & lower cabinets.
- Cabinets shall be made with plastic laminate wood grain, vertical grain flush doors and drawers with hidden hinges. All doors and drawers shall have 6" square pull handles. All doors and drawers shall have a 1/8" gap between each door and drawer unit, with a 1 1/2" to 2" top rail. Each cabinet shall have at least two (2) adjustable shelves with a wipeable P-lam surface. Full shop drawing submittal required prior to fabrication.
- Quartz countertop shall have a 1 1/2" – 2" return at front edge of lower cabinets. Counter tops shall have a 4" back splash at back wall. Full samples are required for approval.



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- Under mount sink to be installed with ¾ HP garbage disposal, faucet and install new supply lines with new shut off valves.
- Contractor shall provide space for a 36" refrigerator, sink cabinet with specified sink, faucet & disposal and microwave cabinet located above. (See specifications attached)
- Contractor to relocate lighting switching in kitchen area and remove two wall outlets including circuit wiring.

**Bid Submitted:**

Proposal shall be submitted directly to Jeff Barrow, Director of Development no later than 10:00 AM on Tuesday, November 2nd, 2021.

**Proposals shall include:**

- Bid Proposal on company letterhead
- Bid Quantity Price Sheet
- Company Information Sheet completed
- Subcontractor Company Information Sheet completed
- Addendum to Purchase Order completed
- Performance Bond
- W-9 Form completed

**Attachments:**

- Attached is a map of the project site.
- Building Floor Plan with specifications

Submit any questions by email to Jeff Barrow at, [jbarrow@sbdairport.com](mailto:jbarrow@sbdairport.com) no later than Thursday, October 21st, 2021 at 10:00 AM.

**Mandatory Project Job Walk:**

A mandatory project job walk is scheduled for Thursday, October 14th, 2021 at 10:00 AM at our Inland Valley Development Agency/San Bernardino Int'l Airport Administration Offices, 1601 East Third Street, San Bernardino, CA 92408.

Sincerely,

A handwritten signature in blue ink, appearing to read "Jeff Barrow".

Jeff Barrow  
Director of Development

1. BID QUANTITY PRICE SHEET

Description	Est. Qty.	Unit	Unit Cost	Amount
<b>SOFT COSTS</b>				
Bonds				
Insurance				
Other soft costs not itemized above				
<b>Total Soft Costs</b>				

<b>DEMOLITION</b>				
Demolition: All walls, flooring, cabinets, ceiling system, lighting, HVAC supply & return grill and electrical as needed.				
<b>Total Demolition Costs</b>				

<b>WOOD, PLASTICS, &amp; COMPOSITS</b>				
Upper and Lower Cabinets		LF		
Quartz Countertop		LF		
Other wood, plastic, and composite items not itemized above.				
<b>Total Wood, Plastics, &amp; Composition Costs</b>				

<b>METALS</b>				
Header Above New Wall System				
Framing Needed at Demo Walls				
Header at New Door Way				
<b>Total Metals Costs</b>				

<b>DOOR OPENINGS</b>				
Exterior Aluminum and Glass Entry Doors	1 Set			
Frameless All Glass Entry Doors with Logo	1 Set			
Glass and Aluminum Wall System		LF		
Hardware/Electric Locks/Closures				
Other Opening items not itemized above				
<b>Total Door Opening Costs</b>				

<b>Dry Wall/Paint</b>				
Walls Repair/Tape and Finish				
Prime and Paint; walls				
Paint Doors and Jams				
Other Finishes not itemized above				
<b>Total Dry Wall/Paint Costs</b>				

<b>FLOORING</b>				
Carpet Tiles		SF		
LVT Flooring		SF		
VCT Flooring		SF		
Rubber Base		SF		
Other flooring items not itemized above		SF		
<b>Total Flooring Costs</b>				

SPECIALTY ITEMS				
Flag Pole and Footing				
Flag Pole Up Lighting LED low Voltage				
Window Treatment	13			
Other specialty items not itemized above				
<b>Total Specialty Items Costs</b>				

Description	Est. Qty.	Unit	Unit Cost	Amount
MECHANICAL				
HVAC				
New Supply Grills				
New Return Grills				
Additional Duct Work				
Relocate Existing Thermostats	3			
Other mechanical related items not included in itemization above				
<b>Total Mechanical Costs</b>				

ELECTRICAL				
Power Receptacle in Existing Wall		EA		
Data Receptacle in Existing Wall		EA		
Fixture 'A'		EA		
Room Occupancy Sensors		EA		
Exit Signs Total	2	EA		
Wall Receptacles		EA		
Wall Switches		EA		
Abended Switches, Outlets and Data		EA		
Additional Wall Switches, Outlets, Data		EA		
New Entry Card Reader		EA		
Other Electrical items not included in itemized above				
<b>Total Electrical Costs</b>				

PLUMBING				
Kitchen Sink				
Disposal				
Faucet				
Other General Conditions not itemized above				
<b>Total Plumbing Costs</b>				

MISCELLANEOUS				
Other Items/Services not included in itemized list above.				
<b>Total Miscellaneous Costs</b>				

GENERAL CONDITIONS (INCLUDE BUT DO NOT ITEMIZE THE FOLLOWING ITEMS)				
General Conditions				
Profit and Overhead				
Other General Conditions not itemized above				
<b>Total General Conditions Costs</b>				
TOTAL BASE BID AMOUNT				



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**Addendum to Purchase Order  
GENERAL TERMS AND CONDITIONS**

All work and services provided and as described in this Purchase Order and pursuant to this Addendum to Purchase Order to which this purchase order is authorized shall be subject to the following terms and conditions:

**DEFINITIONS:**

The term "Agency" shall refer to (check one):  The Inland Valley Development Agency, or  the San Bernardino International Airport Authority, a California regional joint powers authority.

The term "Contractor" shall refer to \_\_\_\_\_, a <insert State> California (circle one): corporation/limited liability company/sole proprietorship, whose business address for all notices under this Addendum to Purchase Order is set forth on the attached Company Information Sheet, attached hereto.

1. **Labor Compliance.** The Contractor shall comply with the provisions of the California Labor Code, including and without limitation, the obligation to pay the general prevailing rates of wages in accordance with Sections 1771, 1773.1, 1774, and 1775 of the California Labor Code and the obligation to comply with Section 1777.5 of the California Labor Code governing employment of apprentices. The foregoing provisions of the California Labor Code are incorporated herein by reference. Pursuant to Labor Code § 1775, the Contractor shall forfeit to the Agency, not more than Two Hundred Dollars (\$200.00) for each calendar day, or portion thereof, for each employee paid less than prevailing wage rates.
2. **Payroll Records.** The Contractor is required to keep accurate payroll records including all of the information required by California Labor Code Section 1776 and to provide certified copies of the payroll records upon request by Agency. In the event that the Contractor fails to comply with a written request to provide certified payroll records within 10 business days, the Contractor shall forfeit to the Agency One Hundred Dollars (\$100.00) for each calendar day, or portion thereof, for each employee until the written request is satisfied.
3. **Working Hours.** The normal hours of a work day are 8 hours during any one calendar day and 40 hours of a calendar week. Any employee performing work in excess of the normal hours, or for work performed during holidays shall be compensated at not less than one and one-half (1 ½) times their basic rate of pay. If the Contractor is found in noncompliance with the work hours noted above, pursuant to California Labor Code Section 1813, the Contractor shall forfeit to the Agency the sum of \$25.00 for each worker exceeding the normal work day.
4. **Applications for Payment.** The Contractor shall submit bills for payment to the Agency describing the work performed, describing the applicable percentage of the work completed for progress payments, attaching supporting documentation for work performed, and providing a certified payroll record prepared in accordance with Section 1776 of the California Labor Code for the work performed in the billing period. Pursuant to Public Contract Code 7201 the Agency may withhold from any progress payment a retention amount of five percent (5%) of the payment for the work performed. The Agency shall make payments for all undisputed amounts for properly submitted applications for payment within 30 days after receipt of a completed application and certified payroll. The Agency will notify Contractor of any incorrect or disputed amounts within 7 days after receipt of a bill from Contractor.
5. **Payment Bond.** If the contract is for an amount in excess of \$25,000.00, the Contractor is required to post a payment bond for not less than one-hundred percent (100%) of the total contract amount.
6. **Workers' Compensation.** In accordance with the provisions of Section 3700 of the Labor Code, the Contractor shall secure a workers' compensation policy for its employees and keep it purposely in force for the duration of the contract. The Contractor shall sign and file with the Agency the "Certificate Regarding Workers' Compensation," which includes the following statement: "I am aware of the provisions of §3700 of the Labor Code which require every employer to be insured against liability for workers' compensation or to undertake self-insurance in accordance with the provisions of the code, and I will comply with such provisions before commencing the performance of the work of this contract."
7. **Insurance Coverage.** The Contractor shall have in effect prior to commencing the contract and maintain in effect through completion of the contract: (i) general liability insurance for injuries including accidental death and property damage in an amount not less than \$1,000,000.00 per occurrence, and (ii) workers' compensation insurance as required by applicable law. The policy of liability insurance must be written on an





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“occurrence” policy and not on a “claims made” policy and, at the Agency’s request, shall name the Agency as an additional insured.

8. Non-collusion Affidavit. The Contractor shall execute and deliver to the Agency a “NONCOLLUSION AFFIDAVIT” in the form required under California Public Contract Code Section 7106.
9. Hold Harmless Agreement. To the fullest extent permitted by law, the Contractor agrees to indemnify, defend and hold harmless the Agency, and each of the Agency’s officers, agents, employees, and consultants from all claims, demands, actions, proceedings, liability, losses, damages or expense, including attorney’s fees, arising out of or related to any death or bodily injury to persons or injury to property caused or contributed to by the Contractor or the Contractor’s agents, employees or subcontractors, except for liability for damages or claims which result from the sole negligence or willful misconduct of the Agency or the Agency’s officers, agents, employees or consultants.
10. Warranty. The Contractor warrants to the Agency that material and equipment furnished under this contract will be of good quality and new materials or equipment unless otherwise approved by the Agency. The Contractor warrants to the Agency the work will be performed in a good and workmanlike fashion, free from all defects, and shall conform to all applicable laws. Unless otherwise indicated, the warranty hereunder shall remain in effect for one (1) year from the date of the Agency’s acceptance of the completed work or the final payment to the Contractor, whichever is later.
11. Miscellaneous Provisions:
  - A. Entire Agreement: The text herein shall constitute the entire Agreement between the parties. No waiver of any term or condition of this Agreement shall be a continuing waiver thereof.
  - B. Severability: If any provision, or any portion thereof, contained in this Agreement is held unconstitutional, invalid or unenforceable, the remainder of this Agreement, or portion thereof, shall be deemed severable, shall not be affected and shall remain in full force and effect.
  - C. Default/Remedy: The failure of Contractor to prosecute the work under this Agreement in a diligent and workmanlike manner for a period of two (2) calendar days after receipt of written demand from Agency shall be deemed a default under this Agreement. If Contractor defaults under this Agreement then Agency shall have all rights under applicable, including the right to terminate this Agreement and complete the work, either by itself furnishing the labor or material necessary, or by contracting the unfinished portion of the work to another contractor. In any event, costs of completing the work shall be a charge against the Contractor, and may be deducted from any money due or becoming due to Contractor or the Contractor shall pay the Agency the amount of said charge, or the portion thereof unsatisfied.
  - D. Prevailing Party: In the event that either party to this Agreement brings a lawsuit to enforce or interpret any provision of this agreement, the prevailing party shall be entitled to recover their reasonable attorneys’ fees and related expenses and costs.
  - E. Governing Law: This Agreement shall be governed by the laws of the State of California with venue in the County of San Bernardino.

IN WITNESS WHEREOF, the parties have executed this Addendum to Purchase Order as of the \_\_\_\_ Day of \_\_\_\_\_, 20\_\_\_\_, as set forth below:

AGENCY:  
 By: \_\_\_\_\_  
 Printed Name: \_\_\_\_\_  
 Title: Executive Director \_\_\_\_\_  
 Date: \_\_\_\_\_

CONTRACTOR:  
 By: \_\_\_\_\_  
 Printed Name: \_\_\_\_\_  
 Title: \_\_\_\_\_  
 Date: \_\_\_\_\_



# COMPANY INFORMATION SHEET

## DECLARATION

I declare under penalty of perjury under the laws of the State of California I have completed this Company Information Sheet and that the information contained herein is factual and accurate as of the date completed.

Completed and executed this \_\_\_\_\_ day of \_\_\_\_\_, 2021, in \_\_\_\_\_, \_\_\_\_\_.  
[day] [month] [city] [state]

By: \_\_\_\_\_  
Print Name: \_\_\_\_\_  
Print Title: \_\_\_\_\_

LEGAL NAME OF COMPANY: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

TELEPHONE: \_\_\_\_\_ FAX: \_\_\_\_\_

### TYPE OF BUSINESS (Check One):

- |                          |   |                          |                           |
|--------------------------|---|--------------------------|---------------------------|
| <input type="checkbox"/> | CORPORATION                                 | <input type="checkbox"/> | LIMITED LIABILITY COMPANY |
| <input type="checkbox"/> | PARTNERSHIP                                 | <input type="checkbox"/> | JOINT VENTURE             |
| <input type="checkbox"/> | INDIVIDUAL                                  |                          |                           |
| <input type="checkbox"/> | INDIVIDUAL DOING BUSINESS UNDER A FIRM NAME |                          |                           |
| <input type="checkbox"/> | OTHER _____                                 |                          |                           |

### STATE OF INCORPORATION OR FORMATION:

\_\_\_\_\_

### PRINCIPALS/OFFICERS/PARTNERS/OWNERS OF COMPANY

(List All Principals/Officers/Partners [including Joint Venture Partners, Managing Partner], as well as investors/investment companies):

Name	Title
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

**[PLEASE ATTACH ADDITIONAL SHEETS AS NECESSARY IN ORDER TO PROVIDE ALL REQUESTED INFORMATION.]**

.....  
**IDENTIFICATION OF PRINCIPAL(S)/OFFICER(S)/REPRESENTATIVE(S) OF COMPANY – Execution of Legal Documents:**

The Company has authorized and hereby designates the following individual(s) to execute legal documents on behalf of Company, including but not limited to contract documents, proposals and related documents:

<b>Name</b>	<b>Title</b>
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

**IDENTIFICATION OF PRINCIPAL(S)/OFFICER(S)/REPRESENTATIVE(S) OF COMPANY – Representative and/or Management Capacity:**

The Company has authorized and hereby designates the following individual(s) to serve in a representative and/or management capacity on behalf of Company relating to the concerned project, contract document, lease document, development document, or any other legal document or agreement, including but not limited to manager, project manager, site manager, etc.

<b>Name</b>	<b>Title</b>
_____	_____
_____	_____
_____	_____

.....  
**[PLEASE ATTACH ADDITIONAL SHEETS AS NECESSARY IN ORDER TO PROVIDE ALL REQUESTED INFORMATION.]**  
.....

# COMPANY INFORMATION SHEET

## SUBCONTRACTOR/SUBCONSULTANT VENDOR/SUPPLIER

### DECLARATION

I declare under penalty of perjury under the laws of the State of California I have completed this Company Information Sheet and that the information contained herein is factual and accurate as of the date completed.

Completed and executed this \_\_\_\_\_ day of \_\_\_\_\_, 2021, in \_\_\_\_\_, \_\_\_\_\_  
[day] [month] [city] [state]

By: \_\_\_\_\_  
Print Name: \_\_\_\_\_  
Print Title: \_\_\_\_\_

LEGAL NAME OF COMPANY: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

TELEPHONE: \_\_\_\_\_ FAX: \_\_\_\_\_

#### TYPE OF BUSINESS (Check One):

- |                          |   |                          |                           |
|--------------------------|---|--------------------------|---------------------------|
| <input type="checkbox"/> | CORPORATION                                 | <input type="checkbox"/> | LIMITED LIABILITY COMPANY |
| <input type="checkbox"/> | PARTNERSHIP                                 | <input type="checkbox"/> | JOINT VENTURE             |
| <input type="checkbox"/> | INDIVIDUAL                                  |                          |                           |
| <input type="checkbox"/> | INDIVIDUAL DOING BUSINESS UNDER A FIRM NAME |                          |                           |
| <input type="checkbox"/> | OTHER _____                                 |                          |                           |

#### STATE OF INCORPORATION OR FORMATION:

\_\_\_\_\_

#### PRINCIPALS/OFFICERS/PARTNERS/OWNERS OF COMPANY

(List All Principals/Officers/Partners [including Joint Venture Partners, Managing Partner], as well as investors/investment companies):

Name	Title
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

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The Company has authorized and hereby designates the following individual(s) to execute legal documents on behalf of Company, including but not limited to contract documents, proposals and related documents:

<b>Name</b>	<b>Title</b>
_____	_____
_____	_____
_____	_____
_____	_____

**IDENTIFICATION OF PRINCIPAL(S)/OFFICER(S)/REPRESENTATIVE(S) OF COMPANY – Representative and/or Management Capacity:**

The Company has authorized and hereby designates the following individual(s) to serve in a representative and/or management capacity on behalf of Company relating to the concerned project, contract document, lease document, development document, or any other legal document or agreement, including but not limited to manager, project manager, site manager, etc.

<b>Name</b>	<b>Title</b>
_____	_____
_____	_____
_____	_____

.....  
**[PLEASE ATTACH ADDITIONAL SHEETS AS NECESSARY IN ORDER TO PROVIDE ALL REQUESTED INFORMATION.]**  
.....



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

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

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

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the 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.