



**SAN MATEO COUNTY HEALTH**  
**BEHAVIORAL HEALTH & RECOVERY SERVICES**

**MENTAL HEALTH SERVICES ACT (MHSA)  
 INNOVATION PROJECT PLANNING  
 REQUEST FOR QUOTES**

**REQUEST FOR QUOTES**

**SECTION A: TIMELINE**

Due Date for Questions regarding this Request for Quotes	4:00 pm on October 22, 2021
<b>Due Date for Quote Submission</b>	<b>4:00pm on November 5, 2021</b>
Anticipated Service Award Date	November 19, 2021
Anticipated Contract Start Date	January 1, 2022

**SECTION B: LENGTH OF AGREEMENT AND FUNDING**

**1. Term of Agreement**

The anticipated duration of the agreement will be for 1 year, with the term tentatively to begin January 1, 2022 and end December 31, 2022.

**2. Available Funding**

The anticipated amount of funding available for these services is up to forty thousand dollars (\$40,000).

**SECTION C: SCOPE OF WORK**

**1. Introduction**

California Proposition 63, the Mental Health Services Act (MHSA) provides dedicated funding for the transformation of local behavioral health services by imposing a 1% tax on personal income over one million dollars. Of the total funding provided to each county, five percent (5%) is required to support innovative pilot projects under the MHSA Innovation (INN) component. MHSA INN projects are designed and implemented for a defined time period (not more than 5 years) and evaluated to develop new best practices in behavioral health services and supports.

The Mental Health Services Oversight and Accountability Commission (MHSOAC) provides broad oversight to MHSA INN, including approval of all proposed INN project plans. These RFQ services will include facilitation of a local stakeholder planning process, the development of INN project plan(s), and support with the MHSOAC approval process. Previous experience with county-level MHSA stakeholder input processes and developing MHSA project plans for MHSOAC approval is preferred.

## 2. Description of Services

Following are suggested activities based on previous BHRS INN planning experience. The suggested activities can be changed as long as MHSA INN requirements and guidelines are upheld. Please provide a detailed implementation plan, including your proposed activities, any recommendations for changes to the activities, and timelines.

- a) Communication and Collaboration Requirements
  - i. Work collaboratively with the MHSA Manager and the MHSA INN Planning Workgroup
    - 1) The INN Planning Workgroup will serve in an advisory capacity to the RFQ services implementation, which may lead to changes to some of the proposed activities.
    - 2) The MHSA INN Planning Workgroup will meet monthly in January, February and March 2022 to inform the RFQ services.
  - ii. Meet regularly with the MHSA Manager to support implementation, troubleshoot and monitor proposed deliverables, expenditures and any necessary changes.
    - 1) The MHSA Manager will lead the communication and outreach to all local stakeholders to ensure community participation along the way.
    - 2) The MHSA Manager will provide the selected provider with previous planning process materials for reference.
  - iii. All services can be provided virtually.
- b) Local Stakeholder Planning Process
  - i. With input from the MHSA INN Planning Workgroup, develop a process to encourage and support community stakeholders, groups, collaboratives, organizations, BHRS staff, and others to submit innovative ideas for consideration. The process may include, but is not limited to, the following:
    - 1) Promotional materials (e.g. flyer, blurb for email, blog, social media)
    - 2) At minimum, one community information session for stakeholders to learn about MHSA INN project guidelines
    - 3) Technical assistance opportunities for stakeholders interested in submitting INN project ideas
    - 4) Simple method for stakeholders to submit INN project ideas (e.g. online survey, form, template); this should include a way for stakeholders to self-check their project ideas against the MHSA INN requirements
  - ii. Develop a process to narrow down and select project ideas that will be further developed into a full INN project plan for MHSOAC approval. The process should include, but not be limited to, the following:
    - 1) Screening ideas against the MHSA INN guidelines (i.e. does the idea meet the basic INN requirements)
    - 2) An INN Project Review Committee made up of up to five (5) diverse MHSA INN Planning Workgroup members to rate the projects
    - 3) Rating criteria to further narrow down projects that are “screened-in”
    - 4) Confirmation that the highest rated projects are eligible for funding; this will require review of MHSOAC guidelines, previously approved INN projects, academic literature, web searches, etc.
- c) INN Project Plans
  - i. Work with the MHSA Manager to engage the MHSOAC staff in an early review of the selected INN project ideas, prior to development of the full project plans.

- ii. Develop up to five (5) project plans as per the MHSA INN guidelines, using the MHOSAC template. The final number of project plans will depend on number of proposals, the amount of each proposal and available funding. The project plans will include the following components, further described in the MHSOAC Innovation Toolkit, [https://mhsoac.ca.gov/sites/default/files/documents/2018-05/INN\\_Toolkit\\_Full.pdf](https://mhsoac.ca.gov/sites/default/files/documents/2018-05/INN_Toolkit_Full.pdf)
  - 1) Description of the primary problem
  - 2) Description of the proposed project
  - 3) Description of the research conducted on the innovation
  - 4) Description of the learning goals, theory of change and proposed evaluation
  - 5) Description of the stakeholder engagement process
  - 6) Description of how the innovation project meets the MHSA general standards
  - 7) Description of sustainability plans
  - 8) Description of communication and dissemination plans
  - 9) Budget and budget narrative
- iii. Facilitate one (1) stakeholder input process for the developed INN project plan(s) at the September 1, 2022 MHSA Steering Committee meeting. The process should include, but not be limited to, the following:
  - 1) One to two-page brief on each proposed project
  - 2) Theory of change visual diagram for each proposed project
  - 3) Breakout sessions to facilitate questions, input, and considerations for each proposed project
  - 4) Updating the INN project plan(s) to incorporate stakeholder input
- d) MHSOAC Approval Process
  - i. Work with the MHSA Manager to submit the updated INN project plan(s) to the MHSOAC staff for final review.
    - 1) Update the INN project plan(s) to incorporate MHSOAC staff input.
  - ii. Develop a one-page summary of the INN project(s) proposed to submit to our local mental health board for 30-day public comment and a public hearing.
    - 1) Update the INN project plan(s) to incorporate public comments as needed.
  - iii. Submit final INN project plan(s) for MHSOAC for approval.

### 3. Quality Metrics

- a) List all deliverables and proposed timeline
- b) Regular meeting with the MHSA Manager to monitor progress

### 4. Additional Requirements

- a) Contractor will be responsible to perform regular eligibility screenings of all employed providers to ensure that any person delivering services to clients are not currently excluded, suspended, debarred or have been convicted of a criminal offense. Results of eligibility screenings will be kept in the employee's file.
- b) Contractor will provide evidence of professional liability coverage and comprehensive general liability in the amount of \$1,000,000 each occurrence, and \$3,000,000 general aggregate.

- c) Contractor with employees will provide evidence of Workers Compensation Liability statutory coverage as required by Section 1861 of the California Labor Code.

## SECTION B: INSTRUCTIONS FOR PROPOSERS

### A. Pre-Submittal Activities

#### 1. Registration

- a) Organizations or individuals interested in responding to this solicitation must register online with the County of San Mateo at:

<https://www.publicpurchase.com/gems/register/vendor/register>

- b) The County does not maintain the Public Purchase system and is not liable for site failures or technical problems. To resolve technical issues, contact Public Purchase at:

[http://www.publicpurchase.com/gems/help/mainhelp.html?frame1=public/info.html&frame2=public/info\\_register.html](http://www.publicpurchase.com/gems/help/mainhelp.html?frame1=public/info.html&frame2=public/info_register.html).

#### 2. Questions, Comments, Exceptions

- a) All questions regarding this Request for Quotes (RFQ) must be submitted by email to [DEstremera@smcgov.org](mailto:DEstremera@smcgov.org) and contain a contact name for response. Questions must be received by BHRS no later than **4:00 p.m. Friday, October 22, 2021**. BHRS will respond to all questions via a question and answer (Q&A) document that will be distributed before the RFQ due date of November 5, 2021 to all who submitted questions. No telephone consultation will be provided.
- b) Unless otherwise stated, references to processes are to be regarded as establishing a standard of quality and not construed as limiting competition.
- c) If a proposer discovers any ambiguity, conflict, discrepancy, omission, or other error in the RFQ, the proposer must immediately notify the County of such error in writing and request modification or clarification of the document. If a proposer fails to notify the County of an error in the RFQ prior to the date fixed for submission, the proposer shall submit a response at his/her own risk, and if the proposer enters into a contract, the proposer shall not be entitled to additional compensation or time by reason of the error or its later correction.

Modifications or clarifications to the RFP will be posted to the <https://www.publicpurchase.com> website as outlined above without divulging the source of the request for same. The County may, at its discretion, also give electronic notice by email to all parties who have notified the County of their electronic contact information in response to this RFQ, but no party that fails to receive email notice has any basis for protest given that all clarifications will be available online. It is the obligation of all proposing parties to check the <https://www.publicpurchase.com> website for updates regarding the RFQ if they wish to be kept advised of clarifications prior to submitting a proposal.

#### 3. Revisions to the Solicitation

The County may cancel, revise, or reissue this request for quotes, in whole or in part, for any reason in writing. All proposers will be notified of revisions. No alteration or variation of the terms of this RFQ is valid unless made and/or confirmed in writing by the County. Likewise, oral understandings or agreements not incorporated into the final contract are not binding on the County.

#### **4. Contact with County Employees**

Violation of the following prohibitions may result in a proposer being found non-responsible, barred from participating in this Request for Quotes or future procurements.

- a) As of the issuance for this Request for Quotes and continuing until it is canceled, or services awarded, no proposer or person acting on behalf of the prospective proposer may discuss any matter relating to the Request for Quotes with any officer, agent or employee of the County.
- b) Proposers may not agree to pay any consideration to any company or person to influence the award of a contract by the County, nor engage in behavior that may be reasonably construed by the public as having the effect or intent of influencing an award for services.

#### **5. No Commitment**

Neither submission of a quote, nor the County's receipt of a quote confers any right to the proposer nor any obligation on the County. This Request for Quotes does not commit the County to award services to any proposer, nor will the County defray any costs incurred in preparing quotes or participating in any presentations or negotiations.

#### **6. Estimated Quantities**

All quantities listed in this RFQ are estimates. The number of times the services are requested by the County may be more or less depending on the need. There is no guarantee, whether expressed or implied, as to the actual quantity of services that will be authorized under an award for services specified in this RFQ.

#### **7. Proposer Selection**

At any time in the process, the County may request clarification from proposers.

##### **A. Determination of Responsiveness**

A responsive quote conforms to the instructions set forth in this Request for Quotes and any revisions to it. Non-responsive quotes will be rejected. The County, in its sole discretion, may waive non-consequential deviations if the deviation does not provide an advantage over other proposers.

##### **B. Quote Evaluation**

The County will evaluate responsive quotes based on the criteria specified in the Quote Evaluation Criteria section of this document. The County may select one or more quotes for final negotiation and service award. Upon completion of negotiations, those proposers selected by the County may be allowed to amend their quotes based on the negotiation.

##### **C. Determination of Responsibility**

The County will make a determination of the responsibility of any proposer under consideration for award, taking into consideration matters such as the proposer's integrity, compliance with public

policy and laws, past performance, fiscal responsibility, trustworthiness, financial and technical, resources, capacity, and experience to satisfactorily carry out its responsibilities. The County will notify any proposer found non-responsible and allow the finding to be contested. All proposers that are considered by the County for services must submit a W-9 and their information is run through state and federal data systems by the County (or its contractor vendor) who conducts exclusion checks (making sure proposers have no violations and are safe for the County to work with) prior to award.

## **8. Service Award**

### **A. Notice of Intent to Award**

Once a decision has been made to award services to one or more proposers, the County will issue a notice of award and notify the remaining proposers of their non-selection. Such notice may be made by email or letter at the discretion of the County.

### **B. Award Procedure**

Negotiations are neither an offer nor an implicit guarantee that services will be awarded. Award, if made, will be to the responsive, responsible proposer offering the overall best value to the County for the services described in this document. This award made through a purchase order or a contract depending on amount and policy of the County.

### **C. Commencement of Services**

After all parties have agreement to the terms and conditions of the services, the County will notify the proposer and services may proceed. No services may proceed prior to the notification of award. Any work performed prior to the award may be uncompensated.

## **SECTION E: QUOTE EVALUATION CRITERIA**

The County will evaluate quotes based on:

1. Responsiveness of Proposer – as stated in Section B.9. Proposer Selection
2. Responsibility of Proposer– as stated in Section B.9. Proposer Selection
3. Experience of Proposer in providing services to a similar population
4. Certification of Quote included
5. Proof of Insurance
6. References
7. Best Overall/Price Value

## **SECTION F: PROPOSAL SUBMISSION REQUIREMENTS**

Proposals to this RFQ should be typewritten or prepared on a computer and have consecutively numbered pages. The whole proposal should not exceed 5 pages, not including attachments, exhibits or charts. Please use Arial 12-point font, 1" margins, and 1.15 spacing.

### **1. Content and Sequencing**

All proposals must adhere to the specified content and sequence of information described below.

a) **Agency**

- i. **Cover Letter**  
Provide a one-page cover letter on your agency letterhead that includes the address, voice and facsimile numbers, and email addresses of the contact person or persons authorized to represent the proposer in negotiations.
- ii. **History and experience providing services**
- iii. **Proposed staffing**
  - i. Include staff name, title and experience of each staff with MHSA processes
  - ii. Number of hours proposed for each staff person
- iv. **Proof of Insurance** – as stated in Section C.5. Additional Requirements
- v. **Appendix 1 Budget/Quote** – must be deliverable-based
- vi. **Attachment A – Certification of Quote** – complete form, sign and return with proposal *all quotes MUST be certified and guaranteed for at least 6 months*
- vii. **References** – provide at least 3 references
- viii. **W9** – Complete Attachment B and return with proposal *for medical, mental health or drug MediCal services; we will use the info on the W9 to run credentialing before awarding the contract.*

b) **Individual**

- i. **Cover Letter**  
Provide a one-page cover letter on includes your address, voice and facsimile numbers, and email address.
- ii. **History and experience providing services**
- iii. **Proof of Insurance** – as stated in Section C.5. Additional Requirements
- iv. **Budget/Quote** – must be deliverable-based
- v. **Attachment A – Certification of Quote** – complete form, sign and return with proposal *all quotes MUST be certified and guaranteed for at least 6 months*
- vi. **References** – provide at least 3 references
- vii. **W9** – complete Attachment B and return with proposal

c) **Certification of Quote**

By Submitting a quote, each proposer certifies under penalty of perjury that:

- i. Its submission is not the result of collusion or any other activity that would tend to directly or indirectly influence the selection process; and
- ii. Proposer is able or will be able to comply with all requirements as shown in this request for quotes at the time of service award; and
- iii. Neither proposer, its employees, nor any affiliated firm providing the requested services has any conflict of interest.

Quotes are required to be valid for a minimum of 6 months. As indicated above, use Attachment A – Certification of Quote to certify the validity of your quote and indicate how long the proposed pricing will be guaranteed.

## 2. Submission

Submit your proposal online at Public Purchase: <https://www.publicpurchase.com> no later than **4:00 p.m. on Friday, November 5, 2021.**

**SECTION G: ENCLOSURES**

1. ATTACHMENT A – Certification of Quote
2. ATTACHMENT B – W9



# ATTACHMENT A: CERTIFICATION OF QUOTE

## Proposer Certification

This is to certify that, to the best of my knowledge and belief, the cost or pricing data submitted, in writing through this quote document, to the County of San Mateo in support of services described are accurate, complete, and current as of enter date here. This certification includes the cost or pricing data supporting any future service awards, agreements, or forward pricing rate agreements that may be awarded between proposer and the County of San Mateo. This quote is valid through enter date here.

If the County should award me the services described within this pricing document. I can guarantee my prices for the term of enter number of months here.

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Signature of Authorized Representative:

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Date

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Printed Name of Authorized Representative

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Title of Authorized Representative

## Request for Taxpayer Identification Number and Certification

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

Print or type See Specific Instructions on page 2.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification; check only <b>one</b> of the following seven boxes: <input type="checkbox"/> Individual/Sole proprietor or Single member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ <b>Note:</b> For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input type="checkbox"/> Other (see instructions) ▶	4 Exceptions (codes apply only to certain entities, not individuals; see Instructions on page 3) Exempt payee code (if any) _____ Exemption from FATCA reporting Code (if any) _____ <i>(Applies to accounts maintained outside the US)</i>
	5 Address (number, street, and apt. or suite no.)	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 Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

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

Social security number									
or									
Employer identification number									

### Part II Certification

Under penalties of perjury, I certify that:

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

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. See the instructions on page 3.

<b>Sign Here</b>	Signature of U.S. person >	Date >
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#### FOR COUNTY DEPARTMENT USE ONLY

I approve this addition of a new PEID/vendor record or requested changes to existing PEID record.

Date Requested: \_\_\_\_\_

Requester Name: \_\_\_\_\_

Authorized A/P Approver Signature: \_\_\_\_\_

**General Instructions** (continuation of page one)

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

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

**Purpose of Form**

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

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

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

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

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

By signing the filled-out form, you:

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?* on page 2 for further information

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

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

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

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

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

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

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

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

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

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

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

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

## Backup Withholding

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

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

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

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

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

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

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

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

Also see *Special rules for partnerships* above.

## What is FATCA reporting?

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

## Updating Your Information

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

## Penalties

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

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

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

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

## Specific Instructions

### Line 1

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

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

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

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

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

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

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

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

**Line 2**

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

**Line 3**

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

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

**Line 4, Exemptions**

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

**Exempt payee code.**

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

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

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

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

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

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

<sup>2</sup> However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care

payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

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

- A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)
- B—The United States or any of its agencies or instrumentalities
- C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)
- E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)
- F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state
- G—A real estate investment trust
- H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940
- I—A common trust fund as defined in section 584(a)
- J—A bank as defined in section 581
- K—A broker
- L—A trust exempt from tax under section 664 or described in section 4947(a)(1)
- M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

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

**Line 5**

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

**Line 6**

Enter your city, state, and ZIP code.

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

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

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

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

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

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

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

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

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

**Part II. Certification**

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

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

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

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

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

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

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

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

**What Name and Number To Give the Requester**

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
4. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee <sup>1</sup> The actual owner <sup>1</sup>
5. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor <sup>*</sup>

For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

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

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

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

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

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

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

**Secure Your Tax Records from Identity Theft**

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

To reduce your risk:

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

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

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

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

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

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

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

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

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

**Privacy Act Notice**

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