

**Request for Proposals
Quality Assurance/Quality Control Services
Geographical Information System Parcel Conversion
RFP #10-1012**



**Due Date: October 12, 2010
2:00 P.M. (Local Time)**

**GARRETT COUNTY
PURCHASING DEPARTMENT**

203 South Fourth Street, Room 208
Oakland, Maryland 21550

(301) 334-5003
Fax- (301) 334-1985
E-Mail purchasing@garrettcounty.org



Brian E. Bowers, CPPB
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**REQUEST FOR PROPOSALS
QUALITY ASSURANCE/QUALITY CONTROL SERVICES
GEOGRAPHICAL INFORMATION SYSTEM PARCEL CONVERSION**

The Board of County Commissioners of Garrett County, Maryland will accept sealed proposals from qualified Geographical Information System (GIS) firms for quality assurance/quality control (QA/QC) services for the county's parcel conversion project. Qualified firms should have experience with cadastral databases, QA/QC methods, and Environmental Systems Research Institutes' (ESRI) products. The County is seeking a qualified firm to provide timely, cost-effective and high quality QA/QC professional services in order to assure the production of a very high quality vectorized parcel map product.

Proposal documents may be obtained in person from the Garrett County Purchasing Department, 203 South Fourth Street, Room 208, Oakland, Maryland 21550. A copy of the request for proposals can also be downloaded from the Purchasing Department's website at www.garrettcounty.org/Purchasing/CurrentBids/asp Inquiries may be made by calling (301) 334-5003.

Sealed proposals must be submitted to the Garrett County Purchasing Department, 203 South Fourth Street, Room 208, Oakland, Maryland 21550 on or before Tuesday, October 12, 2010 at 2:00 P.M. (local time). All firms are required to submit an original and two (2) copies of the proposal enclosed in a sealed envelope and should be clearly marked "Request for Proposals-QA/QC GIS Parcel Conversion Project" on the outside of the envelope. Any proposal received after the time due will not be considered for award and shall be retained as documentation for the proposal file.

The Board of County Commissioners of Garrett County, Maryland reserves the right to accept or reject any or all proposals, to cancel this request and to waive technicalities in any part thereof deemed to be in the best interests of Garrett County.

By Order of the Board,

A handwritten signature in cursive script that reads "Brian E. Bowers".

Brian E. Bowers, CPPB
Purchasing Agent
Garrett County Purchasing Department

Table of Contents

1. Introduction	1
2. Background	2
3. Scope of Work	2
3.1 Data Quality Standards	2
3.2 QA/QC Procedures	3
3.3 Meetings	3
3. Consultant Qualifications	3
4. Project Funding	3
5. Time for Completion	3
6. Projected Timetable	4
7. RFP Process	4
8. Submittal Instructions	4
9. Evaluation Criteria	6
10. Contract Information	6
11. Compensation to the Firm	6
12. Indemnification	6
13. Insurance	7
14. Form W-9 Required for Taxpayer Identification Number and Certification	7
15. Proposals Binding 90 Days	7
16. Local Preference	8
17. Further Information	8
Signature Sheet	9
Cost Proposal	10
Appendix 1 County Holiday Schedule	11
Appendix 2 Vicinity Map	12
Appendix 3 Insurance Requirements	13
Appendix 4 W-9 Form	14

Request for Proposals
Quality Assurance/Quality Control Services
Geographical Information System Parcel Conversion
RFP #10-1012

1. Introduction:

- 1.1** The Board of County Commissioners of Garrett County, Maryland is seeking proposals from qualified Geographical Information System (GIS) firms (hereafter, the “Firm”) for quality assurance/quality control (QA/QC) services for the county’s parcel conversion project. Qualified Firms should have experience with cadastral databases, QA/QC methods, and Environmental Systems Research Institutes’ (ESRI) products. The County is seeking a qualified Firm to provide timely, cost-effective and high quality QA/QC professional services in order to assure the production of a very high quality vectorized parcel map product.
- 1.2** All proposals must be sealed and clearly marked, “Request for Proposals-QA/QC GIS Parcel Conversion Project” and be submitted to the Garrett County Purchasing Department, 203 South Fourth Street, Room 208, Oakland, Maryland 21550 on or before Tuesday, October 12, 2010 at 2:00 P.M (local time). Firms are required to submit an original and two (2) copies of its proposal at the time of submission.
- 1.3** Firms are responsible for ensuring that its proposal is time and date stamped by the Purchasing Department personnel before the deadline indicated. Proposals and/or addenda pertaining thereto, received after the announced deadline will not be considered and shall be retained as documentation for the file.
- 1.4** Nothing herein is intended to exclude any responsible Firm or in any way restrain or restrict competition. On the contrary, all responsible Firms are encouraged to submit proposals. The Board of County Commissioners of Garrett County, Maryland reserves the right to accept or reject any or all proposals, to cancel this request and to waive technicalities in any part thereof deemed to be in the best interest of Garrett County.
- 1.5** Any proposal submitted must be signed by an individual authorized to bind the Firm. All proposals submitted without such signature will be deemed non-responsive and may not be considered.
- 1.6** If you desire not to respond to this proposal, please forward your acknowledgment of NO PROPOSAL SUBMITTED to the above address. If you are a registered bidder, failure to comply may be cause for the removal of your company’s name from the bid list for this service.
- 1.7** As is more fully explained throughout this Request for Proposals (“RFP”), an award, if made, will be made to the responsible Firm whose proposal is most advantageous to the County, taking into consideration cost and the evaluation factors described herein.

2. Background:

- 2.1** Garrett County, Maryland is a rural county, and is the westernmost county in Maryland. It has an area of approximately 655 square miles and a 2005 population of approximately 30,200. North of Garrett County is Pennsylvania, to the west and south-east is West Virginia. Allegany County borders the county on the east (see Appendix 2).
- 2.2** GIS base layers reside with the GIS Specialist housed within the Department of Planning & Land Development. The County has been using ArcGIS software and ESRI products for many years. Though not fully implemented, an enterprise GIS system does exist. The majority of the GIS databases are in geodatabase format.
- 2.3** The County has tentatively awarded a contract to Axis Geospatial, LLC of Easton, MD to obtain a vectorized GIS cadastral layer usable for planning, tax mapping & reference purposes. The award to Axis is contingent upon funding approval on September 30, 2010 by the Maryland Emergency Number Systems Board. The intent of this project is that this mapping will be more accurate spatially than the existing state tax maps, as they will be fitted to the 2008 statewide orthophotography layer as well as the county's 2005 planimetrics layer. Axis Geospatial will perform internal QA/QC procedures/processes on the data. The County seeks an independent Firm to perform additional, unbiased QA/QC procedures on the data set.
- 2.4** The parcel vectorized project will be conducted in three phases with a pilot project submitted first, then the other deliverables divided into two phases. The County will provide the successful QA/QC Firm with the parcel data as it is received and will expect timely review and return. Source material will include MD Property View data, and subdivision and selected ROW plats.

3. Scope of Work:

3.1 Data Quality Standards

- A. The successful Firm will be expected to check the parcel data layer for standard data quality items including but not limited to:
 1. Registration with the landbase (imagery/planimetrics)
 2. Compliance with the geodatabase design
 3. Valid tax account numbers and correspondence of accounts with MD Property View
 4. Feature coding
 5. Duplication of data
 6. Topology issues (ie. No gaps, overlaps, dangles, overshoots, etc)
 7. Edge matching internally and with Allegany County data
 8. Common boundaries – ensuring the existence of no sliver polygons
 9. Line quality
 10. Segmentation
 11. Polygon closure and centroid
 12. Annotation and labeling including text overstrikes, obvious missing text, missing leader lines, hooks, etc, and spelling errors

3.2 QA/QC Procedures

A. QA/QC procedures may include but are not necessarily limited to:

1. Initial set of combination manual and automated methods to assess the data quickly
2. Compare the data structure and properties with the design model
3. View naming, attribute relationships, sub-types, domains, and topologies
4. View spatial reference information, projection coordinate system, datum, domain extent
5. Compare feature counts between the source data and the converted data
6. Look for missing attributes
7. Confirm that fields containing unique values don't have duplicate values
8. Check for badly formed geometry
9. Search for and evaluate tiny polygons and sliver polygons
10. Check for short segments
11. Check for null geometry
12. Check for over-shoots (dangles) and undershoots (unclosed polygons)

B. Location specific errors shall be defined on a shapefile using standardized error reporting codes and corresponding descriptions. Systematic or design adherence errors shall be recorded in tabular reports.

C. The contractor should assume two (2) review cycles for each delivery. One (1) to identify errors and the second to verify that corrections were made.

3.3 Meetings

A. The successful Firm must be available for three (3) project meetings throughout the course of the project. This would include a pilot review meeting and a meeting after delivery area one (1) review is complete.

4. Project Funding:

4.1 Funding for this project will come from the Appalachian Regional Commission (ARC). Application for funds has been submitted to the ARC and is currently under review. If funding is granted by the ARC, the project will be awarded and notice to proceed given. Note that if no funding is granted, the project will be canceled. A budget of \$40,000 has been established for this project.

4.2 Monthly itemized invoices from the successful Firm shall be approved by the County. Any rejected invoices must be corrected and resubmitted prior to being paid.

5. Time for Completion:

Notice to Proceed: The successful Firm shall proceed with furnishing the services as described promptly upon receiving the Notice to Proceed. All services shall be performed

simultaneously. Upon Notice to Proceed the contractor shall submit their schedule for completion to the County for their review and acceptance. All tasks described under this contract shall be completed within 365 calendar days of the notice to proceed date.

6. Projected Timetable:

The following projected timetable should be used as a working guide for planning purposes. The County reserves the right to adjust this timetable as required during the course of the RFP process:

<u>Event</u>	<u>Date</u>
RFP Issued	September 7, 2010
Question Deadline	September 30, 2010; 2:00 p.m.
Proposals Due	October 12, 2010; 2:00 p.m.
Complete Evaluation of Proposals	October 26, 2010
If Funding Approved, Award By	November 2, 2010

7. RFP Process:

- 7.1 Firms are to submit written proposals, which present its qualifications and understanding of the work to be performed. Firms are required to address each evaluation criteria in the order listed and to be specific in presenting its qualifications. The Firm's proposal should provide all the information, which it considers pertinent to its qualifications for the project and which responds to the Scope of Services, Submittal Instructions and Evaluation Criteria described herein. **To assist in the evaluation process, Firms should limit its response to fifteen (15) typed pages. Please be advised that the Signature Sheet and Cost Proposal Page should not be counted as part of the fifteen (15) page limit. Scoring by the Selection Committee may be adversely affected if this limit is exceeded.**

8. Submittal Instructions:

- 8.1 The information to be submitted shall be prepared in accordance with, and in the order of, the format guidelines below:
- 8.2 **The maximum number of pages for your response is fifteen (15) typed pages. Supplemental information may be submitted but must be submitted separately from the specific responses required below and elsewhere in the RFP.**
- 8.2.1 Include a list of various tasks in narrative format addressing the requirements described in the Scope of Services Section along with a full explanation of the Firm's methodology and approach. This section should be used by the Firm to demonstrate to the County that it has a complete understanding of the services required under this contract and has the ability to successfully meet the contract requirements.
- 8.2.2 A detailed project schedule incorporating the tasks requested in 8.2.1. The schedule should show the number of days needed to complete each requirement. The Firm shall also include a statement concerning the current total workload of

the Firm. A County holiday schedule is included for planning purposes as Appendix 1.

- 8.2.3** Provide information, which documents the Firm's qualifications and experience, including its ability, capacity, skill and financial strength, and number of years experience in providing the required service. Firm shall emphasize work performed for other projects of a similar nature. As a minimum, Firm should demonstrate extensive experience with similar QA/QC work specifically with cadastral mapping for various jurisdictions. Experience in Maryland with sources to be used (imagery, plats, property view, etc) is particularly important. Other expectations would include a demonstration of experience with ESRI GIS software.
- 8.2.4** Cost Proposal on the form provided herein. The County reserves the right to reject any inappropriate offers from a Firm that would conflict with Article 12 Ethics in Public Contracting of the Purchasing & Asset Management Policy of Garrett County Government.
- 8.2.5** Expand on previous projects where expertise for this service or on projects of similar scope meeting the requirements of this solicitation have been demonstrated.

Each reference shall include the following information:

1. Entity name
2. Contract time period
3. Scope of Services performed
4. Contact person with phone number and email address

- 8.2.6** Submit the names, titles and resumes of the staff member(s) who will be responsible for the for this project. Clearly identify their project responsibilities. The Firm assures that employees who initiate and sign correspondence and attend meetings with County officials are technically qualified to carry out these duties. It is expected that all work submitted to the County for review, decision or other action, be reviewed by a responsible employee and in a position to speak and make decisions on behalf of the Firm. The Firm shall assign a primary project manager for this project, who will be the primary point of contact. Any changes to this proposed project manager throughout the duration of the project are subject to approval by the County. The successful Firm is prohibited from using labor forces outside of the country for the duration of this project.

- 8.2.7** Submit the following additional data:

1. A statement concerning whether lawsuits have been filed against the Firm, its principals or any joint venture partner for misfeasance or malfeasance of professional services and, if so, a detailed listing of the

adverse action, cause, number, jurisdiction in which filed and current status.

9. Evaluation Criteria:

The Selection Committee will read, review and evaluate each proposal and selection will be made on the basis of the criteria listed below. Varying weights to illustrate their importance have been assigned to the criteria listed below in the form of points. Each member of the committee during their review of each proposal will assign a final score based on the criteria. The evaluation criteria are as follows:

- 9.1** Scope and quality of services proposed and the demonstrated ability of the Firm to provide all services identified in this RFP. (20 points)
- 9.2** Demonstration of the Firm's ability and past experience in projects of a similar nature that meet the requirements of this RFP. This includes professional staff credentials and division of project responsibilities. (25 points)
- 9.3** Firm's current total workload and capacity to complete the work in a timely manner (10 points)
- 9.4** Cost proposal (40 points)
- 9.5** The responsiveness of the Firm to the submittal format instructions provided in Section 8. Additionally, this includes submission of the following: correct number of copies of the proposal; Signature Sheet; acknowledgements of addendums as applicable. (5 points)

Once each member of the Selection Committee has rated each proposal, a composite rating is developed which indicates the committee's collective ranking of the highest rated proposals in a descending order. At this point, the Selection Committee may request interviews of the top ranked Firms. Project managers are requested to attend these meetings. The Selection Committee will conduct all subsequent interviews as necessary and will make a recommendation for contract award to the Purchasing Agent. The Purchasing Agent will review the recommendation of the committee and present it to the Board of County Commissioners for their final approval during their weekly public session.

10. Contract Information:

- 10.1** The contract for this service will be between the successful Firm and the Board of County Commissioners of Garrett County, Maryland.

11. Compensation to the Firm:

- 11.1** The Firm will in no way be compensated for the preparation of this RFP.

12. Indemnification:

- 12.1** The Firm shall indemnify and hold harmless the Board of County Commissioners of Garrett County, Maryland, hereinwith the County, and its elected and appointed officials, agents and

employees from and against any and all liabilities, judgments, settlements, losses, costs or charges, including attorney fees, as a result of any claim, demand, action or suit relating to any bodily injury, sickness or disease, including death, loss or property damage or destruction caused by, arising out of, related to or associated with this work by the Firm and its members, officers, agents, employees, subfirms or invitees. The County may require that the Firm produce evidence of settlement of any such action prior to issuance of final payment.

13. Insurance:

- 13.1** The successful Firm will be required to provide a Certificate of Insurance for Professional Liability Insurance in the amount outlined in the Insurance Table. The Insurance Table and insurance information are included as Appendix 3. This certificate should be mailed to:

Ms. DaVina Griffith, Risk Manager
Garrett County Office of Human Resources
Risk Management Division
203 South Fourth Street, Room 206
Oakland, MD 21550

14. Form W-9 Required for Taxpayer Identification Number and Certification:

- 14.1** After authorization to proceed or contract award, the successful Firm shall be required to provide a completed copy of Form W-9 Request for Taxpayer Identification and Certification. This form shall be mailed to:

Ms. Jenny Harsh, Accountant
Garrett County Finance Office
203 South Fourth Street
Courthouse, Room 206
Oakland, MD 21550

- 14.2** This form shall be received by the County prior to the County executing contract documents. A copy of the W-9 Form and General Instructions are included as Appendix 4.

- 14.3** A W-9 Form shall be required for the following:

Rentals or lease of office space
Machine rentals
Medical or health care services
Professional Services

- Attorneys
- Accountants
- Engineers
- Auditors
- Etc

15. Proposals Binding 90 Days:

- 15.1** Unless otherwise specified all proposals submitted shall be binding for ninety (90) calendar days following due date, unless the Firm, upon written request from the County, agrees to an extension.

16. Local Preference:

- 16.1** Please be advised that the Local Preference Program established by Resolution 2006-11 does not apply to any Request for Proposals.

17. Further Information:

- 17.1** Questions regarding this RFP should be faxed to Brian Bowers, Purchasing Agent of the Purchasing Department, at (301) 334-1985. The Purchasing Department will formally respond to questions via addendums to the RFP. Please be advised that questions will be entertained until 2:00 P.M. on Thursday, September 30, 2010. Questions asked after this time will not be formally answered.

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Signature Sheet

My signature certifies that the proposal as submitted complies with all Terms and Conditions set forth in this RFP.

My signature also certifies that the accompanying proposal is not the result of, or affected by, any unlawful act of collusion with another person or company engaged in the same line of business or commerce.

My signature also certifies that this Firm has no business or personal relationships with any other companies or persons that could be considered as a conflict of interest to the County, and that there are no principals, officers, agents, employees, or representatives of this Firm that have any business or personal relationships with any other companies or persons that could be considered as a conflict of interest or a potential conflict of interest to the County, pertaining to any and all work or services to be performed as a result of this request and any resulting contract with the County.

I hereby certify that I am authorized to sign as a Representative for the Firm:

Name of Firm or Individual: _____

Address: _____

Fed ID No. _____

Signature: _____ Title: _____

Telephone: _____ Fax Number: _____

Date: _____

To receive consideration for award, this signature sheet must be returned to the Garrett County Purchasing Department as it shall be a part of your response. Firm acknowledges receipt of Addendum(s), if any, by initialing the following:

Addendum #1 _____

Addendum #3 _____

Addendum #2 _____

Addendum #4 _____

NEW YEAR'S DAY

DR. MARTIN LUTHER KING JR'S BIRTHDAY

PRESIDENT'S DAY

MARYLAND DAY*

GOOD FRIDAY*

MEMORIAL DAY

INDEPENDENCE DAY

LABOR DAY

PRIMARY ELECTION DAY*

COLUMBUS DAY

ELECTION DAY

VETERANS DAY

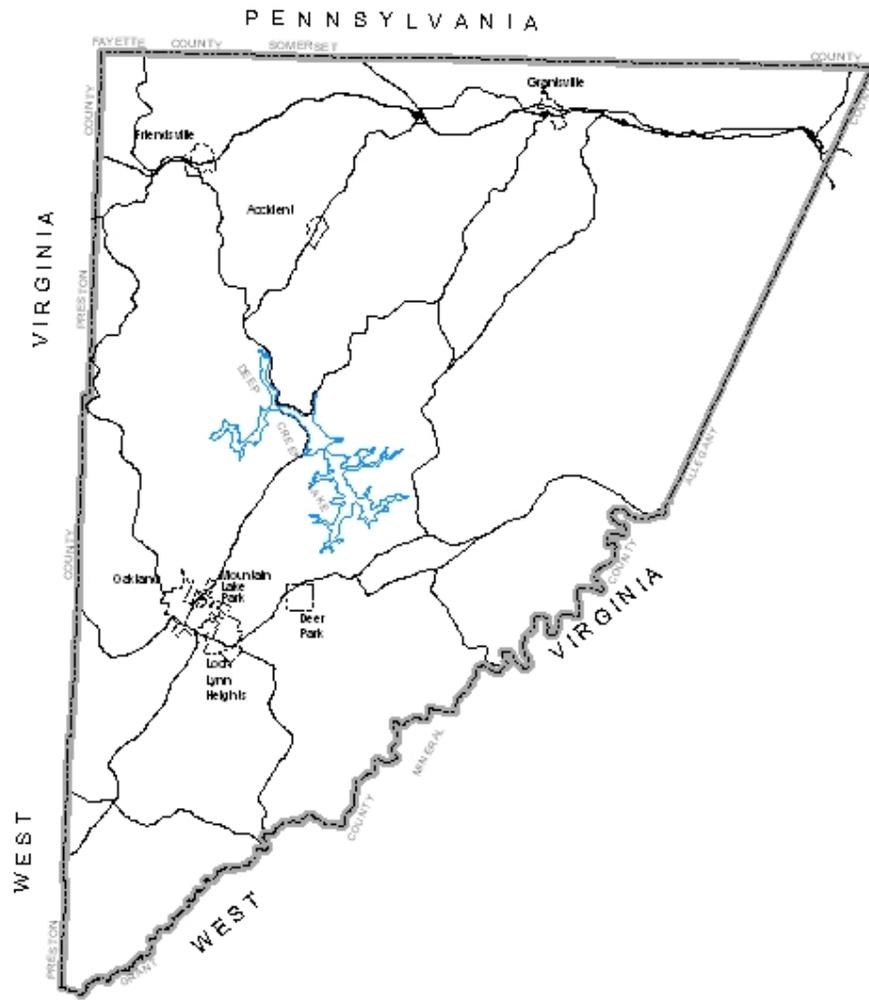
THANKSGIVING DAY

FRIDAY AFTER THANKSGIVING

CHRISTMAS DAY

*Designated County floater holidays. The County will maintain daily operations on these holidays.

Vicinity Map



Insurance Requirements for
Board of County Commissioners of Garrett County, Maryland

General Liability Insurance: Coverage shall be as broad as: Comprehensive General Liability endorsed to include Broad Form, Commercial General Liability form including Products/Completed Operations and, if necessary, **Commercial Umbrella Insurance** .

Minimum Limits

\$1,000,000	Each Occurrence
\$1,000,000	Products & Completed Operations
\$1,000,000	Personal Injury and Advertising Injury
\$2,000,000	Annual Aggregate
\$1,000,000	Fire Damage
\$5,000	Medical Expense Each Person
\$100,000	Medical Expense Each Occurrence

Automobile Liability Insurance: Coverage sufficient to cover owned, hired and non-owned coverage, including bodily injury, per person and occurrence and property damage per occurrence.*

Minimum Limits

\$1,000,000	Combined Single Limit
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**Required for all contracts EXCEPT architectural design, review and/or engineering services and planning, research and/or policy projects.*

Statutory Workers Compensation and Employer's Liability Insurance: Workers Compensation Coverage shall meet statutory limits as required by the State of Maryland or other applicable laws and Employers' Liability Insurance as follows.*

Minimum Limits

\$500,000	Each accident for bodily injury by accident
\$500,000	Policy limit for bodily injury by disease and
\$500,000	Each employee for bodily injury by disease

**Workers' Compensation and Employer's Liability Insurance is required for all contracts who has employees or subFirms.*

Professional Liability Insurance: Coverage for errors, omissions, and negligent acts per claim and aggregate, with one year discovery period.*

Minimum Limits

\$1,000,000	Each Occurrence
\$5,000	Deductible

**Required for all Professional Service Contracts ONLY including but not limited to architectural design, review and/or engineering services.*

Pollution Liability Insurance: Coverage for bodily injury, property damage, defense, and cleanup as a result of pollution conditions.*

Minimum Limits

\$1,000,000	Each Occurrence
\$1,000,000	Aggregate

**Required for contracts with remedial hazardous material operations.*

Builders Risk Insurance: Coverage equal to the full value of project*

**Required for all property construction projects*

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.	Name (as shown on your income tax return)	
	Business name, if different from above	
	Check appropriate box: <input type="checkbox"/> Individual/Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶ <input type="checkbox"/> Exempt payee <input type="checkbox"/> Other (see instructions) ▶	
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	City, state, and ZIP code	
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 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.

Social security number : : :
OR
Employer identification number : : :

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

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).

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 4.

Sign Here	Signature of U.S. person ▶	Date ▶
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General Instructions

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

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

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.

Note. If 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 on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the 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 withholding on your share of partnership income.

The person who gives 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 is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,

- The U.S. grantor or other owner of a grantor trust and not the trust, and
- The U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (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 not subject to backup withholding, give the requester the appropriate completed Form W-8.

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, 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 the instructions below and the separate Instructions for the Requester of Form W-9.

Also see *Special rules for partnerships* on page 1.

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

Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

Sole proprietor. Enter your individual name as shown on your income tax return on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name" line.

Limited liability company (LLC). Check the "Limited liability company" box only and enter the appropriate code for the tax classification ("D" for disregarded entity, "C" for corporation, "P" for partnership) in the space provided.

For a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Regulations section 301.7701-3, enter the owner's name on the "Name" line. Enter the LLC's name on the "Business name" line.

For an LLC classified as a partnership or a corporation, enter the LLC's name on the "Name" line and any business, trade, or DBA name on the "Business name" line.

Other entities. Enter your business name as shown on required federal tax documents on the "Name" line. 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 the "Business name" line.

Note. You are requested to check the appropriate box for your status (individual/sole proprietor, corporation, etc.).

Exempt Payee

If you are exempt from backup withholding, enter your name as described above and check the appropriate box for your status, then check the "Exempt payee" box in the line following the business name, sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

Note. If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following payees are exempt from backup withholding:

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 possession of the United States, or any of their political subdivisions or instrumentalities,
4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
5. An international organization or any of its agencies or instrumentalities.

Other payees that may be exempt from backup withholding include:

6. A corporation,
7. A foreign central bank of issue,
8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,
9. A futures commission merchant registered with the Commodity Futures Trading Commission,
10. A real estate investment trust,
11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
12. A common trust fund operated by a bank under section 584(a),
13. A financial institution,
14. A middleman known in the investment community as a nominee or custodian, or
15. A trust exempt from tax under section 664 or described in section 4947.

The chart below shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 15.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 9
Broker transactions	Exempt payees 1 through 13. Also, a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker
Barter exchange transactions and patronage dividends	Exempt payees 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 7 ²

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

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

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 page 2), 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 Social Security Administration office or get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting www.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, 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 domestic 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, and 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). Exempt payees, see *Exempt Payee* on page 2.

Signature requirements. Complete the certification as indicated in 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 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 ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³
For this type of account:	Give name and EIN of:
6. Disregarded entity not owned by an individual	The owner
7. A valid trust, estate, or pension trust	Legal entity ⁴
8. Corporate or LLC electing corporate status on Form 8832	The corporation
9. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
10. Partnership or multi-member LLC	The partnership
11. A broker or registered nominee	The broker or nominee
12. 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

¹List 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.

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

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

⁴List 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 1.

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.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA, or Archer MSA or HSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax 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. Payers must generally withhold 28% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.

Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, social security number (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.

Call the IRS at 1-800-829-1040 if you think your identity has been used inappropriately for tax purposes.

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. You may also report misuse of the IRS name, logo, or other IRS personal property to the Treasury Inspector General for Tax Administration at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: spam@uce.gov or contact them at www.consumer.gov/idtheft or 1-877-IDTHEFT(438-4338).

Visit the IRS website at www.irs.gov to learn more about identity theft and how to reduce your risk.