

Blick Art Materials

BID PROPOSAL

RETURN BID PROPOSAL WITH YOUR BID
NOR-CAL SCHOOLS JOINT POWERS ASSOCIATION
List "1A", "1B", "1C", "1D", "2", "3", "4", "5", and "6"

Net 30
Agg. III

TO: Nor-Cal Schools JPA
c/o Twin Rivers Unified School District
Purchasing Services
3222 Winona Way, 2nd Floor
North Highlands, CA 95660

FOR: Certain Paper, Instructional, Physical Education, Janitorial, Food Service, Bulbs,
First Aid Supply, and Miscellaneous Items
Items as further described on the attached commodity bid lists.

WE THE UNDERSIGNED HAVE STATED on the attached forms, which are made a part hereof, the prices and quantities at which we hereby agree to furnish and deliver the requested items according to the Notice to Bidders, this Bid Proposal form, Instructions to Bidders and General Conditions (hereinafter "Bid Documents"). By signing this Bid Proposal form, we hereby agree to comply with all Bid Documents which are hereby incorporated by reference as if fully setout herein.

All prices listed are **F.O.B. DESTINATION** as indicated in the General Conditions.

Prices quoted shall not include State or Local Sales Taxes or Federal Excise Taxes.

Bidders shall include below in both words and numbers the amount of discount offered for prompt payment, which shall be defined as payment within thirty (30) days from the later of delivery or invoicing ("Prompt Payment"). Discount terms for such prompt payment will be considered as part of the overall bid in evaluating offers to determine the successful bidder for award of the resulting contract.

We hereby offer the following discount for Prompt Payment:

 0 percent (0 %) discount in payment in — (—) days of receipt of invoice.

If no Prompt Payment discount is offered, enter Zero (0%) above.

AFTER EACH COMMODITY GROUP BIDDERS MUST SELECT ONE OPTION AND INDICATE MINIMUM DOLLAR AMOUNT FOR FUTURE ORDERS.

WHEN NO OPTION IS SELECTED, AND NO MINIMUM DOLLAR AMOUNT IS INDICATED, THE NOR-CAL SCHOOLS JPA WILL SELECT OPTION #1, AND THERE WILL BE NO MINIMUM DOLLAR AMOUNT REQUIRED FOR FUTURE ORDERS.

NOTE: THE NOR-CAL SCHOOLS JPA RESERVES THE RIGHT TO AWARD CONTRACTS BASED ON ONE, ALL, OR ANY COMBINATION OF THE FOLLOWING OPTIONS. BIDS FOR EACH OPTION WILL BE EVALUATED INDEPENDENTLY OF THE OTHER OPTIONS.

OPTION 1 - All prices quoted shall be effective for a period of **One (1) year** from **May 2, 2014, through April 30, 2015**. Additional orders will be accepted by the vendor and deliveries made to the listed participating members. Under Option 1, the successful Bidder shall accept individual orders from Nor-Cal Schools JPA agencies under the terms and conditions of the Bid Documents throughout the one-year period. **All orders will be F.O.B. DESTINATION**. If the Seller chooses to indicate a minimum dollar amount in the bid, the Agency and Seller may negotiate shipping charges for orders under the minimum order amount.

OPTION 2 - All prices quoted shall be effective for a period of **Six (6) months** from **May 2, 2014 through November 2, 2014**. Under Option 2, the successful Bidder shall accept individual orders from Nor-Cal Schools JPA agencies under the terms and conditions of the Bid Documents throughout the six-month period. All orders will be **F.O.B. DESTINATION**. If the Seller chooses to indicate a minimum dollar amount in the bid, the Agency and Seller may negotiate shipping charges for orders under the minimum order amount.

OPTION 3 – All quoted prices shall be effective for a delivery by **July 30, 2014** and shall be offered for a one-time purchase by each Nor-Cal Schools JPA agency under the terms and conditions of the Bid Documents. All orders will be **F.O.B. DESTINATION**.

OPTIONAL AGGREGATE BIDS:

In order to provide the maximum flexibility to the Nor-Cal Schools JPA members and to meet the needs of the diverse requirements of their school districts, the Office, Instructional, and Custodial Supply, Bidders are encouraged to list the minimum percentage off the list price of their catalogued items not covered in the specifications of this bulk bid. Award of the bulk bid will not be affected by the Bidder’s response or non-response to the Aggregate bids. Discounts offered will be included as information to the Nor-Cal Schools JPA members from all responsible Bidders.

As the originator and author of this bid document, the Nor-Cal Schools JPA encourages qualified vendors to list the products represented in the final award of this bid and the Aggregates offered, on their Internet sites, for the use of Nor-Cal Schools JPA members.

AGGREGATE I – Office and Instructional Supplies

List the percentage off the list price of catalogue items not listed in the bulk bid specifications and offered to the Nor-Cal Schools JPA members through **April 30, 2015**. **All pricing should include shipping and handling.**

Drop Ship: _____	% Discount: _____	Minimum \$ Amounts: _____
One District Location: _____	_____	_____
Multiple School Site Locations: _____	_____	_____

AGGREGATE II – Custodial Supplies

List the percentage off the list price of catalogue items not listed in the bulk bid specifications and offered to the Nor-Cal Schools JPA members through **April 30, 2015**. **All pricing should include shipping and handling.**

Drop Ship: _____	% Discount: _____	Minimum \$ Amounts: _____
One District Location: _____	_____	_____
Multiple School Site Locations: _____	_____	_____

AGGREGATE III – Art Supplies

List the percentage off the list price of catalogue items not listed in the bulk bid specifications and offered to the Nor-Cal Schools JPA members through April 30, 2015. All pricing should include shipping and handling.

Drop Ship: _____ % Discount: _____ Minimum \$ Amounts: _____

One District Location: _____ 20% _____ N/A _____

Multiple School Site Locations: _____ 20% _____ N/A _____

*Shipping is free on orders over \$49 (w/exclusions)

AGGREGATE IV – Athletic Supplies

List the percentage off the list price of catalogue items not listed in the bulk bid specifications and offered to the Nor-Cal Schools JPA members through April 30, 2015. All pricing should include shipping and handling.

Drop Ship: _____ % Discount: _____ Minimum \$ Amounts: _____

One District Location: _____ _____

Multiple School Site Locations: _____ _____

AGGREGATE V – Health Supplies

List the percentage off the list price of catalogue items not listed in the bulk bid specifications and offered to the Nor-Cal Schools JPA members through April 30, 2015. All pricing should include shipping and handling.

Drop Ship: _____ % Discount: _____ Minimum \$ Amounts: _____

One District Location: _____ _____

Multiple School Site Locations: _____ _____

AGGREGATE VI – Miscellaneous Supplies

List the percentage off the list price of catalogue items not listed in the bulk bid specifications and offered to the Nor-Cal Schools JPA members through April 30, 2015. All pricing should include shipping and handling.

Drop Ship: _____ % Discount: _____ Minimum \$ Amounts: _____

One District Location: _____ _____

Multiple School Site Locations: _____ _____

The Bidder is a corporation , partnership _____, sole proprietorship _____.

I, the below-indicated Bidder, declare under penalty of perjury that the information provided and the representations made in this bid are true and correct.

[NOTE: If Bidder is a corporation, the legal name of the corporation shall be set forth below together with the signature of authorized officers or agents and the document shall bear the corporate seal; if Bidder is a partnership, the true name of the firm shall be set forth below, together with the signature of the partner or partners authorized to sign contracts on behalf of the partnership; and if Bidder is an individual, his/her signature shall be placed below.]

The Bidder is a business organized and existing under the laws of the State of IL.
Federal I.D. Number 40-3750132.

FIRM NAME: Blick Art Materials LLC DATED: 2/25/14

ADDRESS: PO Box 1267 Galesburg IL 61402
STREET, CITY, STATE AND ZIP CODE:

SIGNATURE: Kristin Dwyer

TYPED OR PRINTED NAME AND TITLE:

Kristin Dwyer, Sales Rep.

TELEPHONE NUMBER: (800) 704-7744 FAX NUMBER: (800) 621-8293

E-MAIL ADDRESS: k.dwyer@dickblick.com

Contact information for Customer Service after orders are submitted:

Contact Name: Any available representative

Telephone Number: 800-828-4548

NOR-CAL SCHOOLS JOINT POWER ASSOCIATION
C/O TWIN RIVERS UNIFIED SCHOOL DISTRICT

NONCOLLUSION AFFIDAVIT TO BE EXECUTED BY BIDDER
AND SUBMITTED WITH BID

Kristin Dwyer being first duly sworn, deposes and says that he or she is Sales Rep
of **Blick Art Materials LLC** (Title of Officer)
of _____ (Firm Name) _____ the

party making the foregoing bid that the bid is not made in the interest of, or on behalf of, any undisclosed person, partnership, company, association, organization, or corporation; that the bid is genuine and no collusive or sham; that the Bidder has not directly or indirectly induced or solicited any other Bidder to put in a false or sham bid, and has not directly or indirectly colluded, conspired, connived, or agreed with any Bidder or anyone else to put in a sham bid, or that anyone shall refrain from bidding; that the Bidder has not in any manner, directly or indirectly sought by agreement, communication, or conference with anyone to fix the bid price of the Bidder or any other Bidder, or to fix any overhead, profit, or cost element of the bid price, or of that of any other Bidder, or to secure any advantage against the public body awarding the contract of anyone interested in the proposed contract; that all statements contained in the bid are true; and, further, that the Bidder has not, directly or indirectly, submitted his or her bid price or any breakdown thereof, or the contents thereof, or divulged information or data relative thereto, or paid, and will not pay, any fee to any corporation, partnership, company association, organization, bid depository, or to any member or agent thereof to effectuate a collusive or sham bid.

Signature: Kristin Dwyer
Typed or Printed Name: Kristin Dwyer
Company Name: **Blick Art Materials LLC**
Address: PO Box 1207
City, State and Zip Code: Galesburg IL 61402
DATE: 2/25/14

BLICK[®] art materials

PO Box 1267 Galesburg IL 61402-1267
Orders 800-447-8192
Contracts 800-704-7744

DickBlick.com
Fax 800-621-8293

Blick Art Materials Catalog Discount

February 25, 2014

Nor-Cal Schools JPA
C/O Twin Rivers USD, Purchasing Services
3222 Winona Way, 2nd Floor
N Highlands, CA 95660

Blick is pleased to respond to bid #14-101. Please, have your members reference **QD20000** when ordering.

Discount Terms:

- Catalog "EACH" price less 20%
- Valid from current *Resources for Art Educators* annual catalog only (item numbers will begin with **B** for 2014. Letters will change annually between A, B, or C)
- **Free freight on orders of \$49 or more after discount** (See below for exclusions)

Discount Exclusions:

- Sale catalogs, web prices and promotions
- Quantity pricing is not discountable (You will receive the lower of either the quantity break or your discount from the "EACH" price based on the quantity being purchased)
- Drop-ship items (Any item # with the letter **F**) are excluded from ALL terms & conditions.

Freight Exclusions:

- Oversized or heavy weight items (i.e. paper rolls, linoleum rolls, etc), Master Etch or 999 presses or any item indicating truck shipment.
- 50-lb boxes of clay or **ANY** modeling material totaling 50-lbs or greater in weight
- Drop-ship items (Any item # with the letter **F**) are excluded from free freight.

If you require a freight quote or have questions regarding the exclusions listed above please contact me. We, at Blick, look forward to being your art supply vendor.

Sincerely,



Kristin Dwyer

Sales Rep

800-704-7744 x 5314

We accept "Future Orders". POs placed in advance are held until ship dates specified on orders (within same calendar year). No invoice obligation until delivery. Future orders can: target delivery timing, improve product availability, minimize backorders, and reduce number of invoices.

BLICK art materials

PO Box 1267 Galesburg IL 61402-1267
Orders 800-447-8192
Contracts 800-704-7744

DickBlick.com
Fax 800-621-8293

SPECIAL NOTICE

Effective 9/26/2013

Our Corporate name and FEIN have changed. We are now registered as:

Blick Art Materials LLC

FEIN: 46-3756132

All other contact information and addresses remain the same.

General Mail Including Bids: PO Box 1267, Galesburg, IL 61402
(purchase orders are accepted at this address as well)

Purchase Orders: PO Box 1769, Galesburg, IL 61402
(secured lockbox for sensitive information)
or orders@dickblick.com

Remittance: 6910 Eagle Way, Chicago, IL 60678-1069

General Phone: 800-447-8192
Fax: 800-621-8293
Contract Sales Phone: 800-704-7744

Please update your vendor records accordingly.

Our former registration was Dick Blick Company, FEIN 36-412-4121

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) Blick Art Materials LLC	
	Business name/disregarded entity name, if different from above Blick Art Materials	
	Check appropriate box for federal tax classification: <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input checked="" type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ S <input type="checkbox"/> Other (see instructions) ▶	Exemptions (see instructions): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____
	Address (number, street, and apt. or suite no.) PO Box 1267 City, state, and ZIP code Galesburg, IL 61402	Requester's name and address (optional)
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 the "Name" line 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								

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

Employer identification number									
4	6	-	3	7	5	6	1	3	2

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 code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

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

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.

Future developments. The IRS has created a page on IRS.gov for information about Form W-9, at www.irs.gov/w9. Information about any future developments affecting Form W-9 (such as legislation enacted after we release it) will be posted on that page.

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, payments made to you in settlement of payment card and third party network transactions, 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, and

4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct.

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.

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS a percentage 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* on page 1.

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

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/disregarded entity name" line.

Partnership, C Corporation, or S Corporation. Enter the entity's name on the "Name" line and any business, trade, or "doing business as (DBA)" name on the "Business name/disregarded entity name" line.

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 Regulation section 301.7701-2(c)(2)(iii). Enter the owner's name on the "Name" line. The name of the entity entered on the "Name" line should never be a disregarded entity. The name on the "Name" line must 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 the "Name" line. 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 the "Business name/disregarded entity name" line. 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.

Note. Check the appropriate box for the U.S. federal tax classification of the person whose name is entered on the "Name" line (Individual/sole proprietor, Partnership, C Corporation, S Corporation, Trust/estate).

Limited Liability Company (LLC). If the person identified on the "Name" line is an LLC, check the "Limited liability company" box only and enter the appropriate code for the U.S. federal tax classification in the space provided. If you are an LLC that is treated as a partnership for U.S. federal tax purposes, enter "P" for partnership. If you are an LLC that has filed a Form 8832 or a Form 2553 to be taxed as a corporation, enter "C" for C corporation or "S" for S corporation, as appropriate. If you are an LLC that is disregarded as an entity separate from its owner under Regulation section 301.7701-3 (except for employment and excise tax), do not check the LLC box unless the owner of the LLC (required to be identified on the "Name" line) is another LLC that is not disregarded for U.S. federal tax purposes. If the LLC is disregarded as an entity separate from its owner, enter the appropriate tax classification of the owner identified on the "Name" line.

Other entities. Enter your business name as shown on required U.S. 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/disregarded entity name" line.

Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the *Exemptions* box, any code(s) that may apply to you. See *Exempt payee code and Exemption from FATCA reporting code* on page 3.

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) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee ¹
5. Sole proprietorship or disregarded entity owned by an individual	The actual owner ¹
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulation section 1.671-4(b)(2)(i)(A))	The owner ³
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 ⁴
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 Regulation section 1.671-4(b)(2)(i)(B))	The trust

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

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

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

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 1.

*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, 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.

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 1-800-808-4490 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. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration at 1-800-368-4484. You can forward suspicious emails to the Federal Trade Commission at sparr@ftc.gov or contact them at www.ftc.gov/idtheft or 1-877-IDT-HEFT (1-877-438-4338).

Visit 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.