



TROY UNIVERSITY

Sealed bids will be accepted on the goods and/or services described within this document - until the time and date provided below when responses will be publicly opened and read. TROY UNIVERSITY reserves the right to reject any and all bids and be the sole judge of quality versus cost. All quotes must be F.O.B. TROY UNIVERSITY (TO SPECIFIED LOCATION).

QUOTE ON THE ITEM(S) LISTED ON THE ATTACHED PAGE(S). NO EMAILED OR FAXED BIDS WILL BE ACCEPTED. TROY UNIVERSITY DOES NOT PRE-PAY BID ITEMS.

FILL IN THE FOLLOWING INFORMATION AND RETURN WITH BID:

- SIGN AND RETURN THIS FORM WITH YOUR BID
- THE OUTSIDE OF THE ENVELOPE SHOULD STATE BID #, TIME, AND OPENING DATE

TROY UNIVERSITY BID #

Day:

Date:

Time: h U #ou

SUBMIT SEALED BIDS TO:	Troy University Purchasing Department, 100 University Park Troy, AL 36082	Attn: Sarah Richards
-------------------------------	--	-----------------------------

VENDOR INFORMATION: ALL ITEMS MUST BE LEGIBLE.

COMPANY NAME _____

ADDRESS _____

PHONE _____

SIGNATURE _____ DATE _____

PRINT NAME _____

EMAIL ADDRESS (REQUIRED) _____

SHORTEST ESTIMATED SHIPPING TIME FOLLOWING INTENT TO AWARD: _____

NOTE THE FOLLOWING ITEMS:

Alabama Law (Section 41-4-116, Code of Alabama 1975) provides that every bid submitted and contract executed shall contain a certification that the vendor, contractor, and all of its affiliates that make sales for delivery into Alabama or leases for use in Alabama are registered, collecting, and remitting Alabama State and local sales, use and/or lease tax on all taxable sales and leases into Alabama. **By submitting this bid, the bidder is hereby certifying that they are in full compliance with Act No. 2006-557,** they are not barred from bidding or entering into a contract pursuant to 41-4-116, and acknowledges that the awarding authority may declare the contract void if the certification is false.

CANCELLATION FOR LACK OF FUNDING: This contract may be cancelled without any further obligation on the part of TROY University in the event that funds are not appropriated or sufficient funding is unavailable to assure full performance of terms.

A list of terms and requirements follows. **All applicable items on check list are required at the time of the bid opening.**

Troy University Bid Checklist: All items are required to be submitted with the vendor's bid response unless otherwise noted.

- Troy University Cover Sheet (signed by an authorized company representative)
- Bid response (respond based on instructions provided in specifications)
- W-9 (complete enclosed form or submit vendor file copy)
- Vendor Disclosure (see instructions below: complete enclosed form)
- Affidavit of Alabama Immigration Law Compliance (see instructions below: complete enclosed form)
- Bid Bond, if applicable (see instructions, below)
- Performance Bond (**awarded vendor** only – see instructions below)

Requirements Defined:

BID BONDS:

Troy University Purchasing Policy provides that all vendors are required to furnish a bid bond on any contracts for services exceeding **\$50,000**. A bid bond is designed to secure a particular bid until it is either rejected or accepted and a contract is made and secured or goods are received. Bid guarantees may be presented in the form of a bid bond, postal money order, certified check, cashier's check or irrevocable letter of credit for no less than 10% of the bid amount. All check guarantees for unsuccessful bidders will be returned in a timely manner.

For the successful bidder, a bid bond remains in effect until the following:

1. A vendor who is providing goods or materials has received an approved Troy University Purchase Order or contract, or
2. A vendor who is providing services has been notified of award. The bid bond for the successful vendor will remain in the possession of the Troy University Purchasing Department until such time as a performance bond can be presented to the University for services under contract.

VENDOR DISCLOSURE FORMS:

State of Alabama Act 2001-955 requires that the Vendor Disclosure statement be completed and filed with all proposals, bids, contracts or grant proposals to the State of Alabama in excess of \$5,000.00. A vendor disclosure statement is not required for contracts for gas, water, and electric services where no competition exists, or where rates are fixed by law or ordinance. In circumstances where a contract is awarded by competitive bid, the disclosure statement shall be required only from the person receiving the contract and shall be submitted within ten (10) days of the award. **A new vendor disclosure statement is required for each purchase in excess of \$5,000.00 regardless of prior purchases. A current vendor disclosure statement must be on file before invoices can be processed for payment.**

ALABAMA IMMIGRATION LAWS:

Alabama Law (Section 31-13-9 (a) and (b), Code of Alabama, 1975) - The State of Alabama passed new legislation effective January 1, 2012 known as the Beason-Hammon Alabama Taxpayer and Citizen Protection Act, Act No. 2011-535. This legislation requires anyone receiving state monies to verify that they are in compliance with the new immigration law. State Agencies, including Troy University are required to withhold payment until proper verification has been obtained.

PERFORMANCE BONDS:

Alabama Law (Section 41-16-28, Code of Alabama 1975) provides that a bond in a responsible sum for faithful performance of the contract, with adequate surety, shall be required in an amount specified in the advertisement for bids. The performance bond shall be set at no less than 10% of the total contractual amount or at a stated amount of no less than the cost of one month's service, whichever is greater. A performance bond must be in effect prior to the first date of service. Upon award of the bid, the successful bidder will be responsible for providing a Performance Bond which should be valid until all work associated with this project has been completed. Performance bonds may be presented in the form of a surety bond (PREFERRED), postal money order, certified check, or cashier's check. The performance bond should be presented to Troy University Purchasing Department before a purchase order is issued. No goods are to be delivered and no work is to begin without an official Troy University purchase order.



Bid # 24-020 Scanning Electron Microscope

The Center for Materials & Manufacturing Sciences (CMMS) at Troy University is in search of the most advanced model of a low vacuum, field emission, scanning electron microscope with embedded energy dispersive X-ray microanalysis system. All proposals will be reviewed in terms of quality versus costs. Troy University reserves the right to accept or reject proposals by the Code of Alabama 1975, Title 41 Chapter 16. The University reserves the right to reject any bids and to waive all formalities if it is deemed in the best interest of the University to do so. This bid can be canceled at any time if funding becomes unavailable. Please note, that Troy University is tax-exempt.

The awarded vendor is required to provide a performance bond for 10% of the contract amount (mandatory requirement). The awarded vendor will receive an authorized University purchase order following the receipt of the performance bond. No goods can be delivered and no work is to begin without an official Troy University purchase order. If a performance bond is not received, the bid will be rejected and awarded to the next lowest responsible bidder.

ALL BID RETURNS MUST HAVE THE BID NUMBER, TIME AND OPENING DATE CLEARLY MARKED ON THE OUTSIDE OF THE ENVELOPE. ANY BID RETURN NOT CLEARLY MARKED WILL NOT BE CONSIDERED.

BID SPECIFICATIONS

Low vacuum, field emission, scanning electron microscope with embedded energy dispersive X-ray microanalysis system

1 General:

A thermal Schottky type field emission scanning electron microscope (SEM) with high resolution of at least 1nm at 20kV using an in-chamber secondary electron detector and the ability to deliver >300nA of probe current. This SEM must be capable of both high vacuum and low vacuum modes providing the flexibility to study a wide variety of sample types.

This SEM shall be equipped with a large, analytical sample chamber with multiple ports designed to accommodate a variety of detectors including multiple EDS (180°) and coplanar EDS and EBSD. The SEM shall also have a large chamber-mounted sample stage for easy positioning of large, heavy samples (>2 Kg). The SEM chamber shall also include a high-resolution chamber-mounted color camera for sample navigation.

This SEM shall support both live web viewing and remote control using standard remote desktop applications without the need for a support computer. In addition, this SEM shall be compact and

not require cooling water in its operation.

The technician from the manufacturer will visit the CMMS laboratory for site evaluation and recommendations.

2. Performance: Minimum requirements:

- 2.1. The SEM shall be capable of achieving a resolution of 1nm at 20kV in high vacuum mode using in-chamber secondary electron detector and 1.8nm at 15kV in low vacuum mode. This performance must be demonstrated without the use of beam deceleration or in-lens detectors.
- 2.2. In high vacuum mode, it should be possible to attain a resolution of 3nm at 1kV and 3nm at analytical conditions (15kV, 3nA). This performance must be demonstrated without the use of beam deceleration or in-lens detectors.
- 2.3. The SEM shall be capable of achieving high probe currents, up to 300nA or more.
- 2.4. The analytical WD shall be no greater than 10mm.
- 2.5. Magnification range should be variable from 5X to 600,000X print (128 mm x 96 mm) and 14X to 1,679,449 display (358mm x 269mm) with automatic detection of display size.
- 2.6. Accelerating voltage shall be adjustable from 500V to 30kV. At least 53 discreet steps shall be provided. 100V increments must be provided from 300V to at least 3kV.

3. Electron Optics: Minimum requirements.

- 3.1. The electron gun shall be a thermal Schottky field emitter with fully automated gun control.
- 3.2. The electron gun shall be positioned in the field of the first condenser lens to maximize the current generated into the probe.
- 3.3. The emitter shall be guaranteed for 3 years and fully covered under warranty.
- 3.4. A battery backup power supply shall be standard and eliminate the need for gun bake-out and realignment in cases such as an extended power outage.
- 3.5. Automatic beam alignment and objective lens axis alignment shall be built in.
- 3.6. The SEM shall include the ability for electromagnetic beam blanking at operator discretion, with automatic beam blanking after image acquisition.
- 3.7. Condenser Lens (CL) shall allow for continuously variable probe current for optimizing high resolution imaging and analysis conditions.
- 3.8. The system shall include an aperture angle control lens (ACL) to minimize system Cs and optimize the convergence angle to ensure optimum performance at all kVs and probe currents. The ACL shall be computer controlled and fully automatic to provide the smallest probe diameter at low probe currents and the optimum probe geometry for high resolution analytical performance at high probe currents.
- 3.9. Externally selectable and adjustable Objective Lens (OL) aperture shall be located in the front focal plane of the OL. The OL aperture assembly shall have at least four (4) apertures with X and Y fine control for user control.
- 3.10. An OL wobbler to facilitate optimum centering of OL aperture. X and Y fine adjustments shall be possible. This shall also allow activation of an automatic beam-axis alignment function.
- 3.11. Absorbed current terminal included for connection of ammeter and measuring probe current.
- 3.12. The SEM must include the capability to add an automated Faraday cup in the column just below the objective lens aperture to accurately measure the true probe current.
- 3.13. The SEM shall include dynamic focus capability, linked to mag and WD, for high sample tilts.

- 3.14. The SEM shall have automatic and manual control for focus and stigmation correction including automatic focus tracing for changes in Z position of the sample stage.
- 3.15. The SEM shall include stigmator memory for all kV's with manual reset to manufacturers presets
- 3.16. A sharply conical OL, permitting high tilt of large diameter samples at a short WD.
- 3.17. At least five (5) user selectable fixed magnifications that can be instantly utilized from any point in the magnification range.
- 3.18. Automatic lens degaussing linked to kV change with manual activation at any time.
- 3.19. Tilt correction shall be included to correct for image foreshortening.

4. Electron Detectors:

- 4.1. A conventional Everhart-Thornley type secondary electron detector (SE) shall be provided with user control of both collector and scintillator voltages.
- 4.2. An integrated multi-element solid state backscattered electron detector shall be mounted on the bottom of the OL pole piece, without restricting any of the sample movement specified above. The detector should permit separation of signal to show pure compositional and/or topographical image. The ratio of compositional to topographic signal should be electronically variable. Location of the detector must not hinder high resolution SE imaging or limit EDS, WDS or any other imaging mode performance. This detector shall also allow for Live 3-D surface reconstruction.
- 4.3. A fully integrated low vacuum secondary electron detector must be optionally available. This detector must allow for both secondary electron signal in low vacuum mode as well as photon response in both high and low vacuum modes.

5. Scanning/Display System: Minimum requirements:

- 5.1. A digital color camera shall be built-in for image capture of samples mounted on stage for point and click navigation. There shall be seamless transition from color optical to live SEM image.
- 5.2. Color camera image shall be linked to SEM images collected. This data shall be capable of overlaying on color image for clear view of analysis locations.
- 5.3. Nine (9) Navigation windows for SEM images shall be displayed and used via point & shoot for sample navigation via motorized stage. These windows also allow for instant recall of SEM conditions from any stored image.
- 5.4. Sample exchange navigation mode shall be built-in with a step-by-step guide from sample introduction, condition setting, point of interest navigation and, to automatic image formation.
- 5.5. A digital scan generator, capable of up to 5120 x 3840 pixels resolution.
- 5.6. Full frame and reduced area live image built in.
- 5.7. 360 degrees digital scan rotation, linked to WD to eliminate image rotation with changes in Z position and XY travel corrected for all angles of electronic rotation.
- 5.8. At least seven scan speeds.
- 5.9. Fine image shift of at least ± 50 μm at AWD.
- 5.10. Scanning modes shall be available to inhibit charging with non-conductive samples (Frame Integration, CF Scan)
- 5.11. Data display of kV, magnification, WD, low vacuum operating pressure, sequential number, and other pertinent information with independent on/off display for each item. Includes ability to import any logo to be burned in image on saving.

- 5.12. External scan interface and external control software is built in. This provides direct control of the SEM column scan coils by a remote digital scan generator as well as control of some SEM functions for integration of 3rd party SEM accessories such as EDS.
- 5.13. The software interface display shall be size adjustable up to 1920 x 1050 pixels.
- 5.14. Shall be able to display 5 live images simultaneously. In addition, dual live image display and a flexible window live image display (picture-in-picture) with user defined size and position shall be possible.
- 5.15. Real time mixing of up to 4 signals in any ratio shall be able to be displayed on screen.
- 5.16. The capture of movies (AVI files) of live image display shall be built in.
- 5.17. Measurement function shall be built-in and include text, point to point, polygon area, circle diameter, angle, and count in Windows fonts & colors. Scalar function with X, Y, D and circle. Data shall display on live image and be capable of being written on stored image. Data shall also export to CSV file when an image is saved.
- 5.18. The software interface shall have a user customizable workspace. This workspace is stored for each individual user login.
- 5.19. It should be possible to modify brightness, contrast or color enhance SE or BSE images on live or stored images to emphasize features of interest.
- 5.20. When storing images there shall be an auto file numbering function, allowing images to be stored to a specific drive, directory, subdirectory, file name with a 4-digit sequencer. Auto file saving shall be a one mouse click operation.
- 5.21. Automated image montage shall be built-in including the ability to capture images from multiple detectors for large area map montage (image mosaics – automated image collection and stitching). The system shall have the ability to set up multiple montage areas.
- 5.22. Ability to automate image collection using user defined locations and different image observation conditions (kV, mag, probe current, signal etc.). Recipes can be saved for routine operation.
- 5.23. Recipe function (custom applications) shall be built in. The Recipe function stores operating conditions, stage location, and a thumbnail image of a sample. Standard recipe files are included for setting up operating conditions for basic sample types. In addition, it shall be possible to recall instrument conditions from any stored SEM image.

6. Specimen Chamber and Stage: Minimum requirements:

- 6.1. The SEM shall include a mechanically eucentric stage where focus, magnification and field of view are maintained at all WD positions. Computer eucentric rotation and tilt also included to keep even tall samples in the field of view when rotating off the rotation axis or tilting the stage regardless of the working distance.
- 6.2. The system must include a five (5) axis (X, Y, Z, T, R), asynchronous, motorized and computer-controlled stage. Stage motion through multi-touch control on screen, keyboard entry, mouse or joystick control from an Operation Panel. Stage speed should be proportional to, and linked to, magnification.
- 6.3. The stage shall include software travel limits linked to specimen size and also include a touch sensor to terminate stage travel.
- 6.4. The stage shall have a minimum of 75mm of continuous Z travel (5mm-80mm WD) without limiting X, Y, T or R at the longest WD. The software shall allow the user to enter software limits for stage Z travel for tall specimens.

- 6.5. Stage range to include: X=125mm, Y=100mm, Z=5-80mm continuous, T=-10° to +90°, R=360°.
- 6.6. The stage shall allow movement of all axes via: continuous move, drag and drop, click-center, as well as navigation from up to six displayed SEM images. Absolute or relative stage motion shall be possible as well as recall of stored stage coordinates. In addition, the stage shall allow for a user defined frame shift in both X and Y directions.
- 6.7. The SEM software shall include a graphical display of the sample stage, showing position of beam on sample and relative position of sample to final lens. It shall be possible to store and recall sample positions and to automatically position the stage to the intersection of cross hairs set by the operator on the display.
- 6.8. The SEM shall accommodate samples greater than 8 inches (200mm) in diameter and greater than 2Kg in weight.
- 6.9. The stage must be mounted inside chamber (not door/drawer mount) for ease of sample positioning.
- 6.10. A minimum take-off-angle of 35 degrees, for an EDS detector, with the sample surface perpendicular to the incident beam at a WD of 10mm. Sample tilt must be in the direction of the EDS detector to provide maximum count rates for irregularly shaped samples.
- 6.11. The stage tilt axis shall be perpendicular to the EBSD Port and co-planar EDS and EBSD ports shall be available.
- 6.12. The SEM chamber shall have more than 10 ports to support a variety of attachments.
- 6.13. The SEM chamber shall support twin EDS detectors (180°) for higher throughput and elimination of shadowing on samples with topographic features.
- 6.14. A sample exchange load lock must be optionally available to allow exchange of samples up to 127mm in diameter by 45mm height without having to open and evacuate the entire sample chamber. An air isolation transfer system through load lock shall be available as an option.
- 6.15. A Stage Navigation System (SNS) shall be included which incorporates a fully integrated chamber mounted color camera with digital zoom for sample navigation. This camera shall allow for navigation via point & click on an acquired (and storable) optical image of the sample and holder.

7. Vacuum System: Minimum requirements:

- 7.1. The SEM shall have a turbo molecular pump rated at $\geq 200\text{L/sec}$.
- 7.2. The SEM shall include a rotary pump to back the TMP rated at $\geq 135\text{L/sec}$.
- 7.3. The SEM shall include 2 ion pumps rated at $\geq 135\text{L/sec}$.
- 7.4. The ultimate pressure in the gun chamber shall be around 1×10^{-7} Pa.
- 7.5. An additional pumping manifold shall be connected to the lower column at the objective aperture position to maintain a clean vacuum environment for the OL aperture assembly as well as through the OL for improved imaging performance.
- 7.6. The SEM shall be equipped with a differential pumping aperture for the column that is totally separated from the OL aperture so as to allow fine adjustment of OL aperture during low vacuum operation. Insertion/retraction shall not be required when switching from high to low vacuum mode. Furthermore, this aperture shall not interfere with low magnification performance.
- 7.7. The low vacuum range shall be from 10 to 150Pa.
- 7.8. Evacuation time shall be less than 3 minutes from chamber vent.

8. Integrated EDS System

- 8.1. An integrated and embedded, silicon drift type energy dispersive X-ray spectrometer (EDS) shall be included. This detector shall be Peltier cooled with no requirement for liquid nitrogen.
- 8.2. The system shall be fully integrated with SEM and EDS operation from same software interface.
- 8.3. The EDS detector shall have an active detection area of at least 30mm².
- 8.4. The EDS detector shall include an ultra-thin film window with element detection from Be to U.
- 8.5. The resolution shall be $\leq 129\text{eV}$ (FWHM at Mn K α) when the detector is a 30mm² SDD.
- 8.6. The system must include a live (Real Time) display of the X-ray spectrum or map during SEM observation. It shall be possible to overlay map elements on live SEM images.
- 8.7. The system must have the ability to display a user-defined color-coded 'Alert' for specified elements of interested on the main SEM observation window.
- 8.8. The system shall be able to set analysis points, areas, map positions and line scans from the main observation screen.
- 8.9. The system shall provide a graphic display of analysis positions on SEM image, optical image from embedded color navigation camera, or holder graphic.
- 8.10. Full area, partial area, particle (greyscale), or multiple point EDS analysis shall be possible.
- 8.11. The EDS system shall have automatic qualitative and quantitative analysis (ZAF or PRZ corrected standardless quantitative analysis).
- 8.12. The EDS system shall allow for quantitative analysis with standards.
- 8.13. The EDS system shall be capable of creating a user generated EDS spectral Database to search/match EDS spectra.
- 8.14. The EDS system shall have the ability to generate a synthetic spectrum based on the elements identified in an acquired spectrum.
- 8.15. Line Scan analysis shall be possible.
- 8.16. Spectral mapping shall be possible with up to 4096 x 3072 pixel resolution. Map area shall be capable of field of view or specified area.
- 8.17. The system shall include the ability to provide serial mapping at multiple areas.
- 8.18. The system shall include automated montage/mosaic (SEM image and EDS spectral map).
- 8.19. Spectral mapping shall include real-time filter, real time net count map and ability to interact with the map data set while it is collecting.
- 8.20. The spectral map output shall include quantitative value (ZAF, PRZ) maps.
- 8.21. It shall be possible to add or remove specific element maps during live acquisition.
- 8.22. It shall be possible to extract spectra from any area specified in the map data set during acquisition or after.
- 8.23. It shall be possible to apply filters to the map data set such as averaging, weighted averaging, Laplacian, Sobel, Median, Gradient or Bilateral.
- 8.24. The maps collected must be time-resolved spectral maps where an image is collected with each EDS map frame. It shall be possible to extract any time domain from the map data set.
- 8.25. The EDS system shall include automatic probe tracking (drift compensation) to correct for changes in imaging position over time.
- 8.26. The system shall include a single-click report output that can be exported to Word, PowerPoint, or PDF formats.
- 8.27. The system shall include data management software that allows for user-customizable report templates. Data shall be updated automatically if the layout template is changed.

9. Operating System: Minimum requirements:

- 9.1. SEM software to run on Windows 10 OS. PC shall be supplied with system and shall

include Microsoft Office.

- 9.2. One (1) LCD flat panel display with multitouch control at a resolution of at least 1920 x 1080 pixels.
- 9.3. The SEM software shall allow for multiple user logins with customized settings. Settings must allow for General and Administrator level accounts and be password protected.
- 9.4. The software shall contain comprehensive on-screen help covering all aspects of routine SEM operation.
- 9.5. Central data management software shall be embedded which links the color navigation image and SEM images with their respective locations for review, recall and reporting.
- 9.6. The SEM shall support both live web viewing as well as live web-based remote control.
- 9.7. The SEM shall support Python scripting.
- 9.8. Integrated 3D measurement software shall be optionally available.
- 9.9. Operation panel shall be included for manual control, at operator's election, to override automatic settings. Control for magnification, focus, astigmatism correction, brightness/contrast must be included. In addition, there shall be a joystick for stage control and quick keys for auto functions and scan speed selection.

10. Additional Requirements

- 10.1. Chamber Scope for sample viewing shall be optionally available. The chamber scope shall be of high resolution with digital zoom. There shall be a marker line on the viewing screen to position the sample in the range of 5 to 7mm WD for high-resolution imaging. In addition positioning the sample with this camera view shall automatically input the sample height offset. This will provide a safety interlock for tall samples for collision avoidance.
- 10.2. No water re-circulator shall be required for the operation of the SEM.

11. Installation and Training:

- 11.1. Supplier shall provide installation, demonstrate the specified performance of the SEM and provide on-location training to thoroughly familiarize user(s) with proper operation and routine user maintenance.
- 11.2. Supplier shall provide a user's course in the operation of the SEM for at least one operator at the manufacturer's applications center.

12. Warranty:

- 12.1. Quoted prices shall include a warranty of one full year, to commence after the installation. During the warranty period, supplier shall assume responsibility for any and all defects in materials, workmanship and performance.
- 12.2. During the warranty period, supplier's service engineer shall make up to two preventive maintenance inspections of the system. Unlimited emergency service shall be provided.
- 12.3. A regional service office shall be maintained within a suitable distance, where service engineers shall be available for direct telephone consultation during normal business hours.
- 12.4. During the warranty period, on-location service should be provided within 24 hours (next business day, excluding standard Federal holidays) for inoperable equipment, barring uncontrollable delays such as unavailability of public transportation, extreme weather, etc.

Pricing Sheet

Bid# 24-020 Scanning Electron Microscope

Item	Bid Price
One (1) Low vacuum, field emission, scanning electron microscope with embedded energy dispersive X-ray microanalysis system	\$

Please return this pricing sheet and provide detailed product information, specifications, flyer, pictures, etc. with your submission.

The bid price must be a final price and include all shipping, handling, freight, etc. All items must be FOB destination shipping method. No additional charges will be allowed or added to a purchase order. A designated sales representative must be provided to the University; all contact information for that representative should be provided with this bid submission.

Request for Taxpayer Identification Number and Certification

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

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

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See <i>Specific Instructions</i> on page 3.	1	Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)	
	2	Business name/disregarded entity name, if different from above.	
	3a	Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes. <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 type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) _____ Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions) _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____ <i>(Applies to accounts maintained outside the United States.)</i>
	3b	If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions _____ <input type="checkbox"/>	
	5	Address (number, street, and apt. or suite no.). See instructions.	Requester's name and address (optional)
	6	City, state, and ZIP code	
	7	List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Social security number									
				-					
or									
Employer identification number									

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* 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); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

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

Sign Here	Signature of U.S. person	Date
------------------	--------------------------	------

General Instructions

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

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

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-NEC (nonemployee compensation).
- 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), and 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.

Caution: If you don't return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding*, later.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued);
2. Certify that you are not subject to backup withholding; or
3. Claim exemption from backup withholding if you are a U.S. exempt payee; and
4. Certify to your non-foreign status for purposes of withholding under chapter 3 or 4 of the Code (if applicable); and
5. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting is correct. See *What Is FATCA Reporting*, later, for further information.

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

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

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

Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding. Payments made to foreign persons, including certain distributions, allocations of income, or transfers of sales proceeds, may be subject to withholding under chapter 3 or chapter 4 of the Code (sections 1441–1474). Under those rules, if a Form W-9 or other certification of non-foreign status has not been received, a withholding agent, transferee, or partnership (payor) generally applies presumption rules that may require the payor to withhold applicable tax from the recipient, owner, transferor, or partner (payee). See Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*.

The following persons must provide Form W-9 to the payor for purposes of establishing its non-foreign status.

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

See Pub. 515 for more information on providing a Form W-9 or a certification of non-foreign status to avoid withholding.

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 (under Regulations section 1.1441-1(b)(2)(iv) or other applicable section for chapter 3 or 4 purposes), do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515). If you are a qualified foreign pension fund under Regulations section 1.897(l)-1(d), or a partnership that is wholly owned by qualified foreign pension funds, that is treated as a non-foreign person for purposes of section 1445 withholding, do not use Form W-9. Instead, use Form W-8EXP (or other certification of non-foreign status).

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 their 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 their scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

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

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include, but are not limited to, interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third-party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

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

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester;
2. You do not certify your TIN when required (see the instructions for Part II for details);
3. The IRS tells the requester that you furnished an incorrect TIN;
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only); or
5. You do not certify to the requester that you are not subject to backup withholding, as described in item 4 under "*By signing the filled-out form*" above (for reportable interest and dividend accounts opened after 1983 only).

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

See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier.

What Is FATCA Reporting?

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

Updating Your Information

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

Penalties

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

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

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

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

Specific Instructions

Line 1

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

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

• **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 for 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 you filed with your application.

• **Sole proprietor.** Enter your individual name as shown on your Form 1040 on line 1. Enter your business, trade, or “doing business as” (DBA) name on line 2.

• **Partnership, C corporation, S corporation, or LLC, other than a disregarded entity.** 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.

• **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. Enter any business, trade, or DBA name on line 2.

• **Disregarded entity.** In general, a business entity that has a single owner, including an LLC, and is not a corporation, is disregarded as an entity separate from its owner (a disregarded entity). See Regulations section 301.7701-2(c)(2). A disregarded entity should check the appropriate box for the tax classification of its owner. Enter the owner’s name on line 1. The name of the owner 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. 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, enter it on line 2.

Line 3a

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

IF the entity/individual on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation.
• Individual or • Sole proprietorship	Individual/sole proprietor.
• LLC classified as a partnership for U.S. federal tax purposes or • LLC that has filed Form 8832 or 2553 electing to be taxed as a corporation	Limited liability company and enter the appropriate tax classification: P = Partnership, C = C corporation, or S = S corporation.
• Partnership	Partnership.
• Trust/estate	Trust/estate.

Line 3b

Check this box if you are a partnership (including an LLC classified as a partnership for U.S. federal tax purposes), trust, or estate that has any foreign partners, owners, or beneficiaries, and you are providing this form to a partnership, trust, or estate, in which you have an ownership interest. You must check the box on line 3b if you receive a Form W-8 (or documentary evidence) from any partner, owner, or beneficiary establishing foreign status or if you receive a Form W-9 from any partner, owner, or beneficiary that has checked the box on line 3b.

Note: A partnership that provides a Form W-9 and checks box 3b may be required to complete Schedules K-2 and K-3 (Form 1065). For more information, see the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

If you are required to complete line 3b but fail to do so, you may not receive the information necessary to file a correct information return with the IRS or furnish a correct payee statement to your partners or beneficiaries. See, for example, sections 6698, 6722, and 6724 for penalties that may apply.

Line 4 Exemptions

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

Exempt payee code.

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

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space on 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 territory, 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 territory.
- 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 as defined under section 581.
- 12—A middleman known in the investment community as a nominee or custodian.
- 13—A trust exempt from tax under section 664 or described in section 4947.

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

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

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

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

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

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i).

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i).

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state.

G—A real estate investment trust.

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940.

I—A common trust fund as defined in section 584(a).

J—A bank as defined in section 581.

K—A broker.

L—A trust exempt from tax under section 664 or described in section 4947(a)(1).

M—A tax-exempt trust under a section 403(b) plan or section 457(g) plan.

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

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, enter "NEW" at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have, and are not eligible to get, an SSN, your TIN is your IRS ITIN. Enter it in the entry space for the Social security number. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note: See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.SSA.gov. You may also get this form by calling 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/EIN. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or Form SS-4 mailed to you within 15 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and enter "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, you will generally 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. See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier, for when you may instead be subject to withholding under chapter 3 or 4 of the Code.

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

Part II. Certification

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

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

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

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

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

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

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

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

What Name and Number To Give the Requester

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

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

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

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

³ You must show your individual name on line 1, and enter your business or DBA name, if any, on line 2. 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.)

* **Note:** The grantor must also provide a Form W-9 to the trustee of the trust.

** For more information on optional filing methods for grantor trusts, see the Instructions for Form 1041.

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 return 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 a questionable credit report, contact the IRS Identity Theft Hotline at 800-908-4490 or submit Form 14039.

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

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

Protect yourself from suspicious emails or phishing schemes.

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

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

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Go to www.irs.gov/IdentityTheft to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

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

Vendor Disclosure Statement Information and Instructions

Act 2001-955 requires the disclosure statement to be completed and filed with all proposals, bids, contracts, or grant proposals to the State of Alabama in excess of \$5,000. The disclosure statement is not required for contracts for gas, water, and electric services where no competition exists, or where rates are fixed by law or ordinance. In circumstances where a contract is awarded by competitive bid, the disclosure statement shall be required only from the person receiving the contract and shall be submitted within ten (10) days of the award.

A copy of the disclosure statement shall be filed with the awarding entity and the Department of Examiners of Public Accounts and if it pertains to a state contract, a copy shall be submitted to the Contract Review Permanent Legislative Oversight Committee. The address for the Department of Examiners of Public Accounts is as follows: 50 N. Ripley Street, Room 3201, Montgomery, Alabama 36130-2101. If the disclosure statement is filed with a contract, the awarding entity should include a copy with the contract when it is presented to the Contract Review Permanent Legislative Oversight Committee.

The State of Alabama shall not enter into any contract or appropriate any public funds with any person who refuses to provide information required by Act 2001-955.

Pursuant to Act 2001-955, any person who knowingly provides misleading or incorrect information on the disclosure statement shall be subject to a civil penalty of ten percent (10%) of the amount of the transaction, not to exceed \$10,000.00. Also, the contract or grant shall be voidable by the awarding entity.

Definitions as Provided in Act 2001-955

Family Member of a Public Employee - The spouse or a dependent of the public employee.

Family Member of a Public Official - The spouse, a dependent, an adult child and his or her spouse, a parent, a spouse's parents, a sibling and his or her spouse, of the public official.

Family Relationship - A person has a family relationship with a public official or public employee if the person is a family member of the public official or public employee.

Person - An individual, firm, partnership, association, joint venture, cooperative, or corporation, or any other group or combination acting in concert.

Public Official and Public Employee - These terms shall have the same meanings ascribed to them in Sections 36-25-1(23) and 36-25-1(24), Code of Alabama 1975, (see below) except for the purposes of the disclosure requirements of this act, the terms shall only include persons in a position to influence the awarding of a grant or contract who are affiliated with the awarding entity. Notwithstanding the foregoing, these terms shall also include the Governor, Lieutenant Governor, members of the cabinet of the Governor, and members of the Legislature.

Section 36-25-1(23), Code of Alabama 1975, defines a public employee as any person employed at the state, county or municipal level of government or their instrumentalities, including governmental corporations and authorities, but excluding employees of hospitals or other health care corporations including contract employees of those hospitals or other health care corporations, who is paid in whole or in part from state, county, or municipal funds. For purposes of this chapter, a public employee does not include a person employed on a part-time basis whose employment is limited to providing professional services other than lobbying, the compensation for which constitutes less than 50 percent of the part-time employee's income.

Section 36-25-1(24), Code of Alabama 1975, defines a public official as any person elected to public office, whether or not that person has taken office, by the vote of the people at state, county, or municipal level of government or their instrumentalities, including governmental corporations, and any person appointed to a position at the state, county, or municipal level of government or their instrumentalities, including governmental corporations. For purposes of this chapter, a public official includes the chairs and vice-chairs or the equivalent offices of each state political party as defined in Section 17-16-2, Code of Alabama 1975.

Instructions

Complete all lines as indicated. If an item does not apply, denote N/A (not applicable). If you cannot include required information in the space provided, attach additional sheets as necessary.

The form must be signed, dated, and notarized prior to submission.



State of Alabama Disclosure Statement

(Required by Act 2001-955)

ENTITY COMPLETING FORM

ADDRESS

CITY, STATE, ZIP

TELEPHONE NUMBER

()

STATE AGENCY/DEPARTMENT THAT WILL RECEIVE GOODS, SERVICES, OR IS RESPONSIBLE FOR GRANT AWARD

ADDRESS

CITY, STATE, ZIP

TELEPHONE NUMBER

()

This form is provided with:

Contract Proposal Request for Proposal Invitation to Bid Grant Proposal

Have you or any of your partners, divisions, or any related business units previously performed work or provided goods to any State Agency/Department in the current or last fiscal year?

Yes No

If yes, identify below the State Agency/Department that received the goods or services, the type(s) of goods or services previously provided, and the amount received for the provision of such goods or services.

STATE AGENCY/DEPARTMENT	TYPE OF GOODS/SERVICES	AMOUNT RECEIVED

Have you or any of your partners, divisions, or any related business units previously applied and received any grants from any State Agency/Department in the current or last fiscal year?

Yes No

If yes, identify the State Agency/Department that awarded the grant, the date such grant was awarded, and the amount of the grant.

STATE AGENCY/DEPARTMENT	DATE GRANT AWARDED	AMOUNT OF GRANT

1. List below the name(s) and address(es) of all public officials/public employees with whom you, members of your immediate family, or any of your employees have a family relationship and who may directly personally benefit financially from the proposed transaction. Identify the State Department/Agency for which the public officials/public employees work. (Attach additional sheets if necessary.)

NAME OF PUBLIC OFFICIAL/EMPLOYEE	ADDRESS	STATE DEPARTMENT/AGENCY

2. List below the name(s) and address(es) of all family members of public officials/public employees with whom you, members of your immediate family, or any of your employees have a family relationship and who may directly personally benefit financially from the proposed transaction. Identify the public officials/public employees and State Department/Agency for which the public officials/public employees work. (Attach additional sheets if necessary.)

NAME OF FAMILY MEMBER	ADDRESS	NAME OF PUBLIC OFFICIAL/ PUBLIC EMPLOYEE	STATE DEPARTMENT/ AGENCY WHERE EMPLOYED
-----------------------	---------	---	--

If you identified individuals in items one and/or two above, describe in detail below the direct financial benefit to be gained by the public officials, public employees, and/or their family members as the result of the contract, proposal, request for proposal, invitation to bid, or grant proposal. (Attach additional sheets if necessary.)

Describe in detail below any indirect financial benefits to be gained by any public official, public employee, and/or family members of the public official or public employee as the result of the contract, proposal, request for proposal, invitation to bid, or grant proposal. (Attach additional sheets if necessary.)

List below the name(s) and address(es) of all paid consultants and/or lobbyists utilized to obtain the contract, proposal, request for proposal, invitation to bid, or grant proposal:

NAME OF PAID CONSULTANT/LOBBYIST	ADDRESS
----------------------------------	---------

By signing below, I certify under oath and penalty of perjury that all statements on or attached to this form are true and correct to the best of my knowledge. I further understand that a civil penalty of ten percent (10%) of the amount of the transaction, not to exceed \$10,000.00, is applied for knowingly providing incorrect or misleading information.

Signature _____ Date _____

Notary's Signature _____ Date _____ Date Notary Expires _____

Act 2001-955 requires the disclosure statement to be completed and filed with all proposals, bids, contracts, or grant proposals to the State of Alabama in excess of \$5,000.

AFFIDAVIT OF ALABAMA IMMIGRATION LAW COMPLIANCE

In compliance with SECTIONS 9 (a) and (b) BEASON-HAMMON ALABAMA TAXPAYER AND CITIZEN PROTECTION ACT (the “Act”); CODE OF ALABAMA, SECTIONS 31-13-9 (a) and (b), this Affidavit of Alabama Immigration Law Compliance is to be completed and signed by an officer or owner of a contractor or grantee and notarized, as a condition for the award of any contract by Troy University to an employer that employs one or more employees in the State of Alabama and is a recipient of funds from Troy University. Contractors and Grantees are to provide notice to their Subcontractors of their Alabama Immigration Law Compliance obligations.

State of Alabama:

County of _____:

Before me, a notary public, personally appeared _____ (print name) who, is duly authorized by the business entity/employer which appears below, being sworn, says as follows:

As a condition for being a contractor or grantee on a project paid for by contract, grant, or incentive by the State of Alabama, or any political subdivision thereof, or any state-funded entity, I hereby attest that in my capacity as _____ (your position) for _____ (name of contractor or grantee), said Contractor or Grantee does not knowingly employ, hire for employment, or continue to employ an unauthorized alien. Further, Contractor or Grantee affirms that it is providing notice to its subcontractors of their Alabama Immigration Law Compliance obligations.

I further attest that said Contractor or Grantee is enrolled in the E-Verify program and have affixed below said Contractor or Grantee’s E-Verify Employment Eligibility Verification User Identification Number confirming such program enrollment. I have read this Affidavit and swear and affirm that it is true and correct.

E-Verify Employment Eligibility Verification User Identification Number

Signature of Affiant

Sworn to and subscribed before me this _____ day of _____, 2____.
I certify that the affiant is known (or made known) to me to be the identical party he or she claims to be.

Signature and Seal of Notary Public

To be returned to Troy University