Meeting Date: **10/13/2015**

Report Type: Consent

Report ID: 2015-00838

City of SACRAMENTO **12**

City Council Report
915 I Street, 1st Floor
www.CityofSacramento.org

Title: Agreement: Twin Rivers Unified School District for After-School Program (Adjourned from 10/06/2015)

Location: Multiple locations within and outside the City limits

Recommendation: Pass a Resolution: 1) authorizing the City Manager or his designee to execute a Services Agreement (Agreement) with the Twin Rivers Unified School District (Twin Rivers) to provide an after-school program with the City's Sacramento START program at nine elementary schools and be reimbursed by Twin Rivers in an amount not to exceed $987,599 for Fiscal Year (FY) 2015/16; 2) authorizing the City Manager or his designee to enter into amendments of the Agreement with Twin Rivers, subject to approval as to form by the City Attorney, which may change the number of schools or students to be served, the unit cost per student or operational requirements as long as the amendment does not increase the maximum payment to the City by more than twenty percent (20%) of the original contract amount (up to $197,520) and the additional services can be provided by the START program and fully funded with Twin River's payments. Amendments that exceed 20% will be subject to City Council approval; and 3) authorizing the City Manager to adjust the necessary operating revenue and expenditure budgets to implement the Agreement and any amendments.

Contact: Brian Fitzgerald, Recreation Superintendent, (916) 808-6196; Alan Tomiyama, Recreation Manager, (916) 808-8958; Sonja Jarvis Administrative Officer, (916) 808-8824, Department of Parks and Recreation

Presenter: None

Department: Parks & Recreation Department

Division: START

Dept ID: 19001631

Attachments:

1-Description/Analysis

2-Attachment 1

3-Resolution

4-Services Agreement

City Attorney Review

Approved as to Form
Sheryl Patterson
9/22/2015 11:41:33 AM

Approvals/Acknowledgements

Department Director or Designee: Lori Harder - 9/14/2015 9:47:00 AM

Description/Analysis

Issue Detail: The Twin Rivers School District has requested that the Parks and Recreation Department's Sacramento START program continue to operate the after-school literacy and enrichment program at nine of Twin Rivers' elementary schools as shown in Attachment 2. Twin Rivers has received a grant from the California Department of Education for the after-school program and prefers that Sacramento START operate the program. A Service Agreement (Agreement) has been negotiated for this arrangement and authorization is requested for the City Manager to sign the Agreement. START has been the contractor at two of the school sites since July 1, 2009, and under a prior contract since August 12, 2010 at the remaining seven sites. The Agreement will allow the City to be reimbursed for the services provided between August 20, 2015 through the end of the fiscal year.

Policy Considerations: Providing an after-school literacy and enrichment program is consistent with the City's strategic plan to enhance livability.

Economic Impacts: None.

Environmental Considerations: California Environmental Quality Act (CEQA): This report concerns administrative activities that will not have any significant effect on the environment and that do not constitute a "project," as defined by CEQA [CEQA Guidelines Sections 15061(b)(3); 15378(b)(2)].

Sustainability: Not applicable

Commission/Committee Action: Not applicable

Rationale for Recommendation: Since 1996 the Sacramento START program has operated after-school literacy and enrichment programs at dozens of elementary school campuses throughout Sacramento County. Typically the programs have been funded in large part by grants from the California Department of Education. Over the years several local school districts have applied to the state directly for such grants and have asked Sacramento START to continue to deliver the program for their students. Executing an agreement with Twin Rivers will allow elementary school children to participate in the Sacramento START after-school literacy and enrichment program during the current school year. Furthermore, it will allow the City to be reimbursed for services provided in FY2015/16.

Financial Considerations: The Twin Rivers Unified School District has requested that the City operate the after-school program at nine of their elementary schools. Twin Rivers will pay the City up to $987,599 in FY2015/16. This amount covers the City's full direct costs of operating the program. No additional or General Fund appropriation is required. During the

year Twin Rivers may choose to increase or decrease the number of schools it is willing to assign to the City, increase or decrease the unit cost paid per student, change the number of students to be served, or change operational requirements.

Provided the START program has the capacity to operate under the proposed conditions and to give flexibility to the START program to respond to changing situations, approval is requested to authorize the City Manager to execute amendments to the Agreement. The authorization would be limited to changing the number of schools or students to be served, the unit cost per student, or operational requirements, as long as any amendment does not increase the maximum payment to the City by more than twenty percent (20%) of the original contract amount (up to $197,519.80). Any amendment that exceeds the 20% will be subject to City Council approval.

The school district would continue to have sole fiscal and compliance responsibility for their grant with the California Department of Education.

Local Business Enterprise (LBE): Purchase of supplies and equipment will be made in accordance with the City's Local Business Enterprise Program requirements.

Attachment 1

Sacramento START Elementary School Sites
School Year 2015/16
In the Twin Rivers Unified School District

Council District	School Name	Address
3	D.W. Babcock Elementary	2400 Cormorant Way, Sacramento, CA 95815
2	Del Paso Heights Elementary	590 Morey Ave., Sacramento, CA 95838
n/a	Dry Creek Elementary	1230 G St., Rio Linda, CA 95673
n/a	Frontier Elementary	6691 Silverthorne Cir, Sacramento CA 95842
1	Garden Valley Elementary	3601 Larchwood Dr., Sacramento, CA 95834
2	Harmon Johnson Elementary	577 Las Palmas Ave., Sacramento, CA 95815
n/a	Orchard Elementary	1040 Q St., Rio Linda, CA 95673
n/a	Village Elementary	6845 Larchmont Dr., No. Highlands, CA 95660
n/a	Woodridge Elementary	5761 Brett Dr., Sacramento, CA 95842

Addresses outside the City limits are shown with a Council District designation of n/a.

RESOLUTION NO.

Adopted by the Sacramento City Council

October 6, 2015

APPROVING TWIN RIVERS UNIFIED SCHOOL DISTRICT AGREEMENT FOR START PROGRAM SERVICES FOR FY 2015/16

BACKGROUND

A. The Department of Parks and Recreation has operated the START (Students Today Achieving Results for Tomorrow) after-school literacy and enrichment program since 1996.

B. The Twin Rivers Unified School District (Twin Rivers) has requested that the City's Sacramento START program operate the after-school literacy and enrichment program at nine of Twin Rivers' elementary school sites. Twin Rivers will pay the City's full direct costs of operating the programs, up to $987,599 in Fiscal Year (FY) 2015/16. START has been the contractor at two of the school sites since July 1, 2009, and under a prior contract and since August 12, 2010 at the remaining seven school sites.

C. Twin Rivers may choose to increase or decrease the number of schools it is willing to assign to the City, increase or decrease the unit cost paid per student, change the number of students to be served or change operational requirements. Provided the START program has the capacity to operate under the proposed conditions and to give flexibility to the START program to respond to changing situations, approval is requested to authorize the City Manager to execute amendments to the Agreement, as long as any amendment does not increase the maximum payment to the City by more than twenty percent (20%) of the original contract amount (up to $197,520). Amendments that exceed 20% will be subject to City Council approval.

D. No additional funds or General Fund appropriation for START is required to perform these services under the proposed Agreement.

BASED ON THE FACTS SET FORTH IN THE BACKGROUND, THE CITY COUNCIL RESOLVES AS FOLLOWS:

Section 1. The City Manager or his designee is authorized to execute a Services Agreement (Agreement) with the Twin Rivers Unified School District (Twin Rivers) to provide an after-school program for Twin Rivers with the City's Sacramento START program at nine elementary schools and be reimbursed by Twin Rivers in an amount not to exceed $987,599 for Fiscal Year (FY) 2015/16.

Section 2. The City Manager or his designee is authorized to enter into any amendments of the Agreement with Twin Rivers, subject to approval as to form by the City Attorney, which may change the number of schools or students to be served, the unit cost per student or operational requirements as long as the amendment does not increase the maximum payment to the City by more than twenty percent (20%) of the original contract amount (up to $197,520), and the additional services can be provided by the START program and fully funded with Twin River's payments. Amendments that exceed 20% will be subject to City Council approval.

Section 3. The City Manager is authorized to adjust the necessary operating revenue and expenditure budgets to implement the Agreement and any amendments.

TwinRivers UNIFIED SCHOOL DISTRICT

TWIN RIVERS UNIFIED SCHOOL DISTRICT
ADMINISTRATIVE SERVICES
District Mailing Address: 3222 Winona Way
North Highlands, CA 95660

To be completed by Budget Services

S.A. #_____
Vendor #_____

SERVICES AGREEMENT / CONTRACT – $35,000 OR MORE

CONTRACT made this _20th_ day of _August_, 2015_, between the Twin Rivers Unified School District, herein referred to as "District", and City of Sacramento, START hereinafter referred to as "Contractor".

RECITALS

District is a school district in the County of Sacramento, State of California, and has its principal place of business at 5115 Dudley Blvd., McClellan, California 95652.

District desires to engage the services of Contractor and to have said Contractor render services in accordance with the terms and conditions provided in this agreement.

California Government Code Section 53060 authorizes a school district to contract with and employ persons for the furnishing to the District of special services and advice in financial, economic, accounting, engineering, legal, operative or administrative matters if such persons are specifically trained and experienced and competent to perform the special services required. This section further authorizes the District to pay from any available funds the agreed upon compensation to persons with whom it contracts for the services rendered.

Contractor has demonstrated its competency to perform the special services required by this Contract through its prior experience in (describe relevant/similar work the Contractor has performed): Contractor has demonstrated competency in providing quality After School Education and Safety (ASES) programs in TRUSD and other school districts.

THEREFORE, District hereby engages the services of Contractor, and in consideration of the mutual promises contained herein, the parties agree as follows:

SERVICES

1. **Contractor** shall perform the following services: (If a separate scope of services or proposal generated by the District or the Contractor is available, attach it and reference it here. Please do not attach an outside vendor's *contract.*)
   Please refer to the attached Master Scope of Services

LOCATION

2. List the site(s) where this work will be performed: (e.g., District-wide or specific District sites - a list of sites may also be attached and referenced here)
   Please refer to the attached Budget, Addendum 1

FEE

3. **Contractor** shall be compensated for work accomplished as follows (monthly, quarterly, progress, lump-sum billing): Total fees not to exceed $987,599.00.

PLEASE NOTE: Accounts Payable will not process payment until the services have been completed and the Initiator verifies this fact by transmitting a Request for Direct Payment Form. If progress payments are needed, they must be stated in the contract and supported by Requests for Direct Payment. Invoices should be submitted to (name/department of initiating administrator, Twin Rivers Unified School District, 3222 Winona Way, North Highlands, CA 95660). As a general procedure, payment is remitted 30 days from receipt and verification of invoice.

BUDGET CODE(S):

4. Please see Budget, Addendum 1 % or $: _____-_____-_____-_____-_____-_____-_____-_____-_____-_____
   _____ % or $: _____-_____-_____-_____-_____-_____-_____-_____-_____-_____
   _____ % or $: _____-_____-_____-_____-_____-_____-_____-_____-_____-_____

TERM

5. This Contract shall commence on August 20th, 2015 and shall continue through June 9th, 2016, provided all services under this Contract are performed in a satisfactory manner. The determination of a satisfactory performance shall be in the sound and reasonable judgment and discretion of the District. This contract may be terminated for (a) failure to provide satisfactory performance, or (b) upon the mutual written agreement of the parties, or (c) "for cause", as defined for termination of a classified employee of the District.

   Termination of this agreement under 5(a) or (c) prior to the stated termination date may also occur by the District providing **thirty (30) days'** written notice of such termination.

USE OF AGENTS AND ASSISTANTS

6. To the extent necessary to enable Contractor to perform duties hereunder, Contractor may engage the services of any agent or assistant which Contractor may deem proper, and, may further employ, engage or retain the services of such other persons deemed necessary to aid and assist Contractor in the proper performance of the duties. The cost for such agents or assistants shall be paid by the Contractor and any expenses incurred by the Contractor in engaging such agents or assistants shall be paid by the Contractor. It is agreed that any consultant, agent or assistant (hired by contractor) will explicitly not be employed by the District.

EQUIPMENT AND FACILITIES

7. District will provide Contractor with access to all needed records and materials held by the District, unless such material is confidential and not subject to disclosure. Contractor will provide all other necessary equipment, and facilities to render the services pursuant to this agreement.

DEVOTION OF TIME

8. Contractor shall devote such time and energy to the performance of its duties under this Contract as is reasonably necessary for a satisfactory performance. Should District require services not included in this Contract, Contractor shall make a reasonable effort to fit such additional services into the time schedule without decreasing the effectiveness of the performance of the duties hereunder.

INSURANCE AND TAXES

9. Contractor shall be an independent contractor and not an agent or employee of District under this Contract. Contractor shall be responsible for any damage, loss or other claim arising out of the performance of its services under this Contract.

   Prior to commencement of services and during the life of this Contract, Contractor shall provide the District with a current certificate of policy evidencing its professional general liability insurance coverage in a sum not less than ONE MILLION AND NO/100 DOLLARS ($1,000,000) per occurrence, and such certificate or policy shall name the District as an additional insured. The District may waive this requirement for good cause demonstrated. Such waiver must be set forth in writing, including the "good cause", and signed by an authorized District administrator. Under extreme situations, the District may also choose to increase this insurance requirement to protect the interests of the District, and will notify the Contractor in advance of the increased requirement.

   Contractor shall defend District from any claim arising from any act or omission of Contractor or its agents. District shall defend Contractor for any claim arising from any act or omission of a District employee, specifically recognizing that Contractor is not an employee of District and that District shall not indemnify Contractor in such claim. **Contractor shall be responsible for carrying its own workers' compensation insurance and health and welfare insurance.** District shall not withhold or set aside income tax, Federal Insurance Contributions Act tax, unemployment insurance, disability insurance, or any other federal or state funds whatsoever. It shall be the sole responsibility of the Contractor to account for all of the above and Contractor agrees to hold District harmless from all liability for these taxes.

BUSINESS LICENSES AND CERTIFICATE PERMITS

10. As an independent contractor, it shall be the sole responsibility of Contractor to obtain any needed business licenses, certificates, permits to conduct business to meet the terms of this Contract. **FACILITIES/MTCE CONTRACTORS – PLEASE PROVIDE CA STATE DIR REGISTRATION NO. AND DATE.**

ASSIGNMENT

11. This Contract is for professional services to be performed by Contractor and, except as provided in Paragraph 6, neither this Contract nor any duties or obligations hereunder shall be assignable, sublet, or performed by any person or persons who are not parties hereto, except by employees of Contractor whose names and qualifications have been approved in writing by District. In the event of an assignment by Contractor to which District has consented, the assignee or his/her legal representative shall agree in writing with District to personally assume, perform and be bound by the covenants, obligations, and agreements contained herein.

DISTRICT'S RIGHT OF RETENTION

12. District shall become the owner of and entitled to exclusive possession of all records, documents, graphs, photographic or other reproductions of any kind produced as part of or resulting from this Contract and no other uses thereof will be permitted except by permission of District.

ENTIRE CONTRACT

13. This Contract supercedes any and all other agreements, either oral or in writing, between the parties hereto with respect to the subject matter hereof, and no other agreement, statement or promise relating to the subject matter of this Contract which is not contained herein shall be valid or binding. This contract is governed under the laws of the State of California.

SUCCESSORS AND ASSIGNS

14. Subject to the provisions regarding assignment, this Contract shall be binding on the heirs, executors, administrators, successors and assigns of the representative parties.

ATTORNEY'S FEES

15. Any and all disputes that arise out of this Agreement shall first be resolved by good faith negotiations between the Parties with the assistance of non-binding mediation. In the event either Party determines that they are not able to resolve the dispute through negotiation and mediation, then the dispute shall be submitted to binding arbitration in accordance with the American Arbitration Association.

    If any action at law or inequity is brought to enforce or interpret the provisions of this Contract, the prevailing party shall be entitled to reasonable attorney's fees in addition to any other relief to which he/she may be entitled.

SEVERABILITY

16. In the event that any provision of this Contract is held invalid or unenforceable by a court of competent jurisdiction, no other provision of this Contract will be affected by such holding, and all of the remaining provisions of this Contract will continue in full force and effect, unless to do so would invalidate the intent of the parties in entering into this Contract.

Executed by the parties at Sacramento, California, on the day and year indicated below.

THE CONTRACTOR AGREES to perform the services described for the sum of not to exceed $987,599.00 ($35,000 or More)

and to submit invoices as follows: As outlined in the attached Master Scope of Services.

Contractor Printed Name / Contractor Signature / Date / E-mail Address

Contractor Address City State Zip Code

Phone Fax SSN or Tax ID Contractor or Business License Number

DIR# and Date: _____ **(Public Works Only)**

CONTRACTOR'S SIGNATURE ACKNOWLEDGES COMPLIANCE WITH ALL PROVISIONS OF ED. CODE § 45125.1 RELATING TO FINGERPRINTING.

TO BE COMPLETED BY ADMINISTRATOR

W-9 Form	☒ Yes ☐ No	Certificate of Insurance	☒ Yes ☐ No	Fingerprinting (Ed Code 45125.1)	☒ Required ☐ Not Required	TB Clearance (BP1240)	☒ Required ☐ Not Required

TWIN RIVERS UNIFIED SCHOOL DISTRICT:

(Initiator Signature)	9/28/15 *(Date)*	*(Manager - Contracting & E-Rate Services)*	*(Date)*
(Administrator/Division-Level Administrator Signature)	*(Date)*	*(Budget Services Signature)*	*(Date)*
(Date of Board Approval)	*(Superintendent or Deputy Superintendent of Administrative Services Signature)*		*(Date)*

NOTE: This form has been reviewed and approved as to form by the General Counsel. No changes to the form are authorized unless specifically approved by General Counsel. Selection of contractors will be on the basis of qualifications regardless of race, color, religion, ancestry, national origin, age, sex, marital status, medical condition, or physical handicap.

TWIN RIVERS UNIFIED SCHOOL DISTRICT
Administrative Services
Mailing Address: 3222 Winona Way, North Highlands, CA 95660

CONTRACTOR CERTIFICATION

I, _____, certify to the District Board of Trustees that I am familiar with the facts contained in this certification and authorized to execute this certification on behalf of the undersigned business ___(Name of Contractor/Consultant)_____. I hereby certify further that the undersigned business has complied with Education Code Section 45125.1 and conducted the required criminal background check(s) of all persons who will be providing services to the Twin Rivers Unified School District on behalf of the undersigned business, and that none of those persons have been reported by the California Department of Justice ("DOJ") as having been convicted of a serious or violent felony as defined in Education Code Section 45122.1.

As further required by Education Code Section 45125.1, I have attached and incorporated by reference a complete and accurate list of the names of the employees of the undersigned business who will be providing services to Twin Rivers Unified School District and who may come into contact with pupils. I agree to keep this list current and to notify the Twin Rivers Unified School District of any additions or deletions as soon as they occur. I understand that this Certificate is not to be signed and submitted until I have received clearance from DOJ regarding all persons listed.

I understand that the responsibility for criminal background clearance extends to all employees, agents, representatives, consultants, contractors, and subcontractors coming into contact with pupils regardless of whether they are designated as employees or acting as independent contractors. The undersigned business shall not allow any person who has not received satisfactory written verification of compliance to enter District property for any purpose related to or arising out of this Agreement at any time that District pupils may be present.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.
Executed this _____ day of _____, 20_____, in _____, County, California.

_____
Name of Contractor/Consultant *(please print)*

_____
Name/Title of Authorized Representative *(please print)*

_____
Signature of Authorized Representative

TWIN RIVERS UNIFIED SCHOOL DISTRICT
ADMINISTRATIVE SERVICES
District Mailing Address: 3222 Winona Way
North Highlands, CA 95660

LIST OF EMPLOYEES/VOLUNTEERS WHO MAY COME IN CONTACT WITH STUDENTS

NAME OF EMPLOYEES/VOLUNTEERS	NAME OF CONTRACTOR/CONSULTANT	SCHOOL SITES (IF KNOWN)

PUBLIC WORKS ONLY
SB854 REGULATIONS

CERTIFICATION OF CONTRACTOR AND SUBCONTRACTOR DIVISION OF INDUSTRIAL RELATIONS REGISTRATION

Pursuant to Public Contract Code Section 1725.5, a contractor or subcontractor must be registered with the Department of Industrial relations in order to bid on, to be listed in a bid proposal or to engage in the performance of any defined public work contract.

I_____, _____certify that
(Name) (Title)

_____is currently registered as a contractor with the Department of Industrial
(Contractor Name)

Relations (DIR):

Contractor's DIR Registration Number _____

Expiration date June 30, 20_____

Contract further acknowledges:

1. Contractor shall maintain DIR registered status for the duration of the project without a gap in registration.
2. Contractor shall note in the service agreement the DIR's registration requirement for all subcontractors and their subcontractors. (list subcontractors on a separate page as necessary)
3. Contractor shall ensure that all subcontractors are registered at time of signing and maintain registered status for the duration of the project.
4. Contractor is to furnish DIR Registration Number for all subcontractors on the project.
5. Contractor shall substitute any subcontractor with a DIR registered contractor if listed subcontractor is unable to perform the work.

Failure to comply with any of the above may result in a determination of non-responsiveness.

I declare under penalty of perjury under California law that the foregoing is true and correct.

_____
Signature

_____
Date

Prevailing Wages. . The Contractor to which the District awards a contract for the Project, and each of that Contractor's subcontractors of any tier, shall be required to pay not less than the general prevailing rates of per-diem wages in the locality in which the work is to be performed for each craft or type of worker needed to execute the contract ("Prevailing Wages"). The successful bidder must retain copies of certified payrolls for a minimum of five years from the date of completion and submit the upon request of the District or its authorized agent. A copy of the per-diem rates of Prevailing Wages shall be posted at the site of the Project. Rates are available at http://www.dir.ca.gov/dlsr/pwd/index.htm

Public Works Contractor Registration Certification. No contractor or subcontractor may be listed on a bid proposal for a public works project (submitted on or after March 1, 2015) unless registered with the Department of Industrial Relations pursuant to Labor Code section 1725.5 [with limited exceptions from this requirement for bid purposes only under Labor Code section 1771.1(a)].

No contractor or subcontractor may be awarded a contract for public work on a public works project (awarded on or after April 1, 2015) unless registered with the Department of Industrial Relations pursuant to Labor Code section 1725.5.

This project is subject to compliance monitoring and enforcement by the Department of Industrial Relations.

The awarding body must post or require the prime contractor to post job site notices prescribed by regulation. (See 8 Calif. Code Reg. §16451(d) for the notice that previously was required for projects monitored by the CMU.)

Failure to submit this form may render the Contractor non-responsive.

Form **W-9**
(Rev. August 2013)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

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

Print or type
See **Specific Instructions** on page 2.

Name (as shown on your income tax return)

Business name/disregarded entity name, if different from above

Check appropriate box for federal tax classification:
☐ Individual/sole proprietor ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▪

☐ 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.)

Requester's name and address (optional)

City, state, and ZIP code

List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on 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.

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

Social security number
☐☐☐ – ☐☐ – ☐☐☐☐

Employer identification number
☐☐ – ☐☐☐☐☐☐☐

Part II Certification

Under penalties of perjury, I certify that:

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

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.

Exempt payee code. Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends. Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.

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

The following codes identify payees that are exempt from backup withholding:

1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)

2—The United States or any of its agencies or instrumentalities

3—A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities

4—A foreign government or any of its political subdivisions, agencies, or instrumentalities

5—A corporation

6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States

7—A futures commission merchant registered with the Commodity Futures Trading Commission

8—A real estate investment trust

9—An entity registered at all times during the tax year under the Investment Company Act of 1940

10—A common trust fund operated by a bank under section 584(a) 11—

A financial institution

12—A middleman known in the investment community as a nominee or custodian

13—A trust exempt from tax under section 664 or described in section 4947

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

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over $600 required to be reported and direct sales over $5,000[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 Income, 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, 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—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 possession of the United States, 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 Reg. 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 Reg. 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

Part I. Taxpayer Identification Number (TIN)

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

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

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited Liability Company (LLC)* on page 2), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

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

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

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

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

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

Part II. Certification

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

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

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

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

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

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

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

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