



CITY OF KYLE, TEXAS

REQUEST FOR PROPOSALS (RFP)

RFP NO. 2016-04-PM
ACTUARIAL VALUATION SERVICES FOR
OTHER POST-EMPLOYMENT BENEFITS (OPEB)

DUE DATE:
JUNE 6, 2016 AT 10:00 A.M. (CST)

ISSUED BY:
FINANCIAL SERVICES DEPARTMENT



**NOTICE OF REQUEST FOR PROPOSALS
RFP NO. 2016-04-PM**

**ACTUARIAL SERVICES FOR VALUATION OF
OTHER POST-EMPLOYMENT BENEFITS (OPEB)**

The City of Kyle will accept sealed Proposals for Actuarial Services for Valuation of Post-Employment Benefits (OPEB) **until 10:00 A.M., June 6, 2016**, in the City's Financial Services Department. **Proposals received after this time will not be considered.**

Proposals will be acknowledged on June 7, 2016 at 8:00 A.M. Attendance is not required. All interested persons are invited to attend the acknowledgement at the City of Kyle, Financial Services Department's Conference Room, Kyle City Hall, 100 W. Center Street, Kyle, Texas.

Please mark on the outside of the envelope and on any carrier's envelope: "RFP No. 2016-04-PM for Actuarial Valuation Services", and send to the attention of Mr. Perwez A. Moheet, CPA, Director of Finance, 100 W. Center Street, Kyle, Texas 78640 (physical location) or P.O. Box 40, Kyle, Texas, 78640 (mailing address).

The City of Kyle will not be responsible in the event that the U.S. Postal Service or any other courier system fails to deliver the sealed proposals to the City of Kyle by the given deadline above. Facsimile of Proposals will not be accepted.

The City of Kyle reserves the right to reject any or all responses and to waive irregularities contained therein and to accept any response deemed most advantageous to the City of Kyle.

Perwez A. Moheet, CPA
Director of Finance
City of Kyle, Texas



ETHICS STATEMENT
(Complete and Return this Form with Response)

The undersigned firm, by signing and executing this RFP, certifies and represents to the City of Kyle that the firm has not offered, conferred or agreed to confer any pecuniary benefit, as defined by 1.07 (a) (6) of the Texas Penal Code, or any other thing of value as consideration for the receipt of information or any special treatment of advantage relating to this RFP; the firm also certifies and represents that the firm has not offered, conferred or agreed to confer any pecuniary benefit or other thing of value as consideration for the recipient's decision, opinion, recommendation, vote or other exercise of discretion concerning this RFP, the firm certifies and represents that firm has neither coerced nor attempted to influence the exercise of discretion by any officer, trustee, agent or employee of the City of Kyle concerning this RFP on the basis of any consideration not authorized by law; the firm also certifies and represents that firm has not received any information not available to other firms so as to give the undersigned a preferential advantage with respect to this RFP; the firm further certifies and represents that firm has not violated any state, federal, or local law, regulation or ordinance relating to bribery, improper influence, collusion or the like and that firm will not in the future offer, confer, or agree to confer any pecuniary benefit or other thing of value of any officer, trustee, agent or employee of the City of Kyle in return for the person having exercised their person's official discretion, power or duty with respect to this RFP; the firm certifies and represents that it has not now and will not in the future offer, confer, or agree to confer a pecuniary benefit or other thing of value to any officer, trustee, agent, or employee of the City of Kyle in connection with information regarding this RFP, the submission of this RFP, the award of this RFP or the performance, delivery or sale pursuant to this RFP.

THE FIRM SHALL DEFEND, INDEMNIFY, AND HOLD HARMLESS THE CITY OF KYLE, ALL OF ITS OFFICERS, AGENTS AND EMPLOYEES FROM AND AGAINST ALL CLAIMS, ACTIONS, SUITS, DEMANDS, PROCEEDING, COSTS, DAMAGES AND LIABILITIES ARISING OUT OF, CONNECTED WITH, OR RESULTING FROM ANY ACTS OR OMISSIONS OF FIRM OR ANY AGENT OR EMPLOYEE OF FIRM IN THE EXECUTION OR PERFORMANCE OF THIS RFP.

I have read all of the specifications and general RFP requirements and do hereby certify that all items submitted meet specifications.

NAME OF FIRM: _____

OFFICER'S NAME: _____

OFFICER'S SIGNATURE: _____

ADDRESS: _____

CITY: _____ STATE: _____ ZIP CODE: _____

TELEPHONE: _____ TELEFAX: _____

FEDERAL ID#: _____ AND/OR SOCIAL SECURITY #: _____

DEVIATIONS FROM SPECIFICATIONS IF ANY:



**CERTIFICATION REGARDING DEBARMENT, SUSPENSION, AND OTHER
RESPONSIBILITY MATTERS
(Complete and Return this Form with Response)**

Name of Entity: _____

The prospective participant certifies to the best of their knowledge and belief that they, the principals in the firm, and the firm:

1. Are not presently debarred, suspended, proposed for debarment, declared ineligible from practicing public accountancy, and or voluntarily surrendered their license to practice public accountancy in the State of Texas and or the United States of America.
2. Are not presently debarred, suspended, proposed for debarment, and declared ineligible or voluntarily excluded from conducting any business and or financial transactions by any department or agency of Federal, State, and or local government.
3. Have not been convicted of, had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State, or local) transaction or contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
4. Are not presently indicted for or otherwise criminally or civilly charged by a government entity (Federal, State, Local) with commission of any of the offenses enumerated in item 3 above of the certification; and
5. Have not within a five year period preceding this RFP had one or more public transactions (Federal, State, Local) terminated for cause or default.

I understand that a false statement on this certification may be grounds for rejection of this proposal or termination of the award. In addition, under 18 USC Section 1001, a false statement may result in a fine up to a \$10,000.00 or imprisonment for up to five (5) years, or both.

Name and Title of Authorized Representative (Typed)

Signature of Authorized Representative

Date

I am unable to certify to the above statements. My explanation is attached.



A. REQUEST FOR PROPOSAL (RFP)

The City of Kyle, Texas, hereinafter also referred to as “the City” is requesting proposals from qualified and experienced firms interested in providing actuarial valuation services for the City’s Other Post-Employment Benefits (OPEB) program.

B. DESCRIPTION OF THE CITY

The City of Kyle is a political subdivision and municipal corporation of the State of Texas (the "State"), duly organized and existing under the laws of the State including the City's Home Rule Charter, initially adopted by the voters in the year 2000.

The City operates as a Home Rule City under a Council-Manager form of government with a City Council comprised of the Mayor and six Council Members. The City Manager is the chief executive officer for the City of Kyle. The City covers approximately nineteen square miles and has an estimated population of 34,000 in 2016.

Kyle is a thriving community having easy access to major highway and roadways including Interstate Highway 35. Kyle is strategically located eight miles north of San Marcos, twenty miles south of Austin and sixty miles north of San Antonio. Kyle is the second largest city in Hays County and enjoys a south central location convenient to most major population and employment centers in Texas.

C. THE CITY COUNCIL

The governing body of the City, the City Council, is composed of a Mayor and six Council Members each elected for a term of three years. The Mayor and Council Members for Place 1, 3, and 5 are elected from the City at-large. Council Members for Place 2, 4, and 6 are elected from single member districts. The current members of the City Council are:

Mayor: R. Todd Webster

Mayor Pro Tem: David Wilson, Place/District 4

Council Members: Diane Hervol, Place/District 1
Becky Selbera, Place/District 2
Shane Arabie, Place/District 3
Damon Fogley, Place/District 5
Daphne Tenorio, Place/District 6

D. THE CITY OF KYLE ORGANIZATION

The City of Kyle provides all general municipal services within the City limits through the following City Departments:

1. Office of the City Manager
2. Building Inspection (Permits, Code Enforcement)



3. City Attorney
4. City Secretary
5. Communications (Public Information)
6. Economic Development
7. Emergency Medical Services (Contracted)
8. Engineering Services
9. Financial Services (Budget & Accounting, Utility Billing, and Municipal Court)
10. Fire Protection (Emergency Services District #5)
11. Human Resources
12. Information Technology
13. Parks & Recreation
14. Planning & Zoning
15. Police
16. Public Library
17. Public Works (Water, Wastewater, Street Maintenance)
18. Solid Waste & Recycling Services (Contracted)

The approved budget for Fiscal Year 2015-16 totals \$80.1 million for all funds and includes 206.5 authorized full time equivalent positions. A copy of the City of Kyle's approved budget for Fiscal Year 2015-16 and other financial reports are available on the City's website at:

www.cityofkyle.com/finance

E. CLARIFICATION OF REQUIREMENTS

All requests for additional information or clarification concerning this Request for Proposals must be submitted, in writing, no later than 10:00 a.m. on May 26, 2016 and shall be emailed to Mr. Perwez Moheet, CPA, Director, Financial Services Department at pmoheet@cityofkyle.com.

It is the intent and purpose of the City that this RFP permits competitive proposals. It is the Offeror's responsibility to advise the Director, Financial Services Department, City of Kyle, if any language, requirements, etc., or any combinations thereof, inadvertently restricts or limits the requirements stated in this RFP to a single source.

F. PROCESS TIMELINE & KEY DATES

The following timetable has been tentatively established to issue this Request for Proposal, for the review and evaluation of proposals received, and for the selection of a firm by the City Council.

<u>Key Dates</u>	<u>Project Milestone</u>
May 20, 2016	RFP posted on the City's website and distributed to prospective firms or firms that had made a request previously



June 6, 2016	Responses due by 10:00 A.M. in the Financial Services Department
June 7, 2016	Proposals acknowledged
June 15, 2016	Proposal evaluations finalized
June 21, 2016	City Council's selection of firm and award of contract
June 28, 2016	Contract Execution
September 30, 2016	Report issued by the selected firm on the results of the actuarial valuation and related disclosures due to the Director of Finance

G. OTHER POST-EMPLOYMENT BENEFITS OFFERED BY THE CITY

The City of Kyle offers health insurance coverage for its retirees who have completed twenty-five (25) years or more of continuous service as a full-time employee. In 2009, the City amended its health insurance coverage benefits plan and as a result, three groups of employees for purposes of eligibility were established with different benefit coverage.

The three groups are as follows:

Group 1 Retirees:

All full-time employees who had completed five (5) or more years of continuous service as a full-time employee of the City of Kyle on 4-1-2009 and retire after completing a total of twenty-five (25) years or more of continuous service as an officer or employee of the City.

For Group 1 retirees, the City pays 100% of the cost of providing health insurance coverage which is to be at the same level as all other regular employees. The City also pays 100% of the cost of providing dental and vision coverage for this group of retirees until they reach the age of 65. This benefit is for the retired City employee only and not for their spouse or family.

Under Group 1, the City currently has one retiree receiving benefits and potentially sixteen (16) current employees who could be eligible to receive benefits if they complete 25 years of continuous service.

Group 2 Retirees:

All current full-time employees who had completed less than five (5) of continuous service as a full-time employee of the City of Kyle by 4-1-2009 and retire after completing a total of twenty-five (25) years or more of continuous service as an officer or employee of the City.

For Group 2 retirees, the City pays a maximum of \$300.00 per month towards the cost of providing health insurance coverage which is to be at the same level as all other regular employees. The \$300.00 per month amount was set in April 2009 (base year) and is to be



adjusted annually each October 1st based on the change in consumer price index (CPI) during the preceding 12-month period April through March. This benefit is for the retired City employee only and not for their spouse or family.

The City does not provide dental and vision coverage at its cost to retirees in Group 2.

Under Group 2, the City currently does not have any retirees receiving benefits. There are potentially forty one (41) current employees who could be eligible to receive health insurance coverage benefits if they complete 25 years of continuous service.

Group 3 Retirees:

Any full-time employee hired after 4-1-2009 is not entitled to health insurance coverage paid for by the City after retirement.

Currently there are one hundred thirteen (113) full-time employees who were hired after April 1, 2009.

H. IMPLEMENTATION OF GASB STATEMENT NO. 45

Effective October 1, 2012, the City adopted the accounting guidance contained in Governmental Accounting Standards Board (GASB) Statement No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions.

The adoption of this standard requires the City to adhere to the parameters for the measurement and financial reporting of the related other postemployment benefits. In compliance with the requirements of GASB Statement No. 45, the City established an irrevocable trust to account for plan assets.

I. SCOPE OF SERVICES

The City of Kyle, Texas, is requesting proposals from qualified firms interested in providing actuarial services to the City for the valuation of Other Post-Employment Benefits (OPEB) offered by the City.

The primary objectives for this actuarial valuation include:

1. Ensure compliance with the reporting requirements of the Governmental Accounting Standards Board (GASB) Statement No. 45.
2. Determine OPEB related valuation information as of fiscal year ending September 30, 2015.
3. Prepare all required schedules, tables, and footnotes for inclusion in the City's Comprehensive Annual Financial Report (CAFR).
4. Issue final report with all schedules, tables, and footnotes in full compliance with the requirements of GASB 45.



J. PROJECT PLAN

In addition to the required information to be included in the proposal, the respondent's proposal must include a project plan for the actuarial services engagement to be performed under this RFP for the valuation of other post-employment benefits. The project plan should include, at a minimum, the following:

1. Approach and methodology for the valuation
2. Approach and methodology to include compliance with GASB standard 45
3. Data requirements from the City
4. Identification of project plan milestones
5. Schedule for project completion and issuance of report
6. Valuation report elements to include:
 - a. Actuarial present value of total projected benefits
 - b. Actuarial accrued liability
 - c. OPEB assets
 - d. Unfunded actuarial accrued liability
 - e. Normal cost
 - f. Annual required contribution as a dollar amount and as a percentage of payroll
 - g. Annual OPEB cost
 - h. Net OPEB obligation
 - i. Summary of data used for the valuation
 - j. Summary of actuarial methods and assumptions

K. COMPLIANCE WITH REQUIREMENTS OF GASB STATEMENT 45

The City of Kyle expects the selected firm to complete the actuarial valuation and to issue the resulting report in full compliance with GASB standard 45.

L. PROJECT COMPLETION REQUIREMENT

The City of Kyle anticipates that the selected firm will be able to complete the actuarial valuation of other post-employment benefits and to issue final report within ninety (90) days of the contract award.

M. PROJECT COST/PROFESSIONAL FEES

The proposal must provide an all-inclusive maximum not-to-exceed fee amount for the actuarial valuation services requested under this solicitation (RFP).

N. QUALIFICATIONS OF OFFEROR

By submitting a proposal, the Offeror certifies that they are duly qualified, capable, and otherwise bondable business entity that is not in receivership or contemplates same, nor has filed for bankruptcy. The Offeror must not be indebted to the City and shall not owe any back taxes to the City. The Offeror warrants that they are familiar with all laws, regulations, and customs applicable to the type of business services required herein.



O. PROPOSAL FORMAT

The proposer must include the following items in their proposal and discuss each in complete detail:

1. A Transmittal Letter from an authorized representative of the responding firm that has the authority to bind the firm by entering into a formal agreement for depository banking services.
2. Completed forms for Ethics Statement and Certification Regarding Disbarment, Suspension & Other Responsibility Matters.
3. Provide a brief summary of the Firm's qualifications.
4. Discuss understanding of the scope of work being requested by the City of Kyle under this solicitation.
5. Approach & Methodology: Discuss in detail how the responding firm will perform all of the required actuarial valuation services listed in this solicitation. Describe in detail how your firm will approach the GASB 45 study, clearly showing the firm's understanding of the objectives and requirements of the project scope.
6. Work Plan: Provide a work plan and timeline for the project including when information is needed from the City, results will be presented, and the final report issued.
7. Provide a list of the types of information and data that will be required of the City including the timeframe.
8. Provide any requested project plan, sample reports, and procedures as requested under applicable sections of this solicitation.
9. Identify the personnel that will be assigned to the project, their credentials, and their experience. Specifically, provide the name and resume of supervising actuary who will be assigned to the engagement and in the performance of the agreement with the City for valuation services.
10. Provide names and resumes of other actuaries and personnel who will have key role in the engagement.
11. Project Cost/Professional Fees: Clearly state the all-inclusive not-to-exceed fee amount that will be charged by the firm for the actuarial valuation services requested by the City of Kyle under this solicitation. It is important to note that the City is not interested in receiving any other fee structure. A proposal that fails to provide an all-inclusive not-to-exceed fee amount shall be deemed as unresponsive to the City's solicitation and rejected from any further consideration.
12. References: Provide at least five references of public agencies and or local governments in Texas for which the Firm has completed similar engagement within the last three years.
13. Reference must include contact information, nature of services performed, date completed, and the role of the firm.



14. Complete and include Internal Revenue Service Form W-9, Request for Taxpayer Identification Number and Certification.

P. EVALUATION CRITERIA

The City staff's recommendation to the City Council will be based on the proposal determined to offer the best value to the City of Kyle. The evaluation of the proposals will be made based on, but not limited to, the following criteria, in no particular order of priority or rating. These factors will be applied to all eligible, responsive firms in comparing the proposals received and selecting the actuarial services firm.

The City of Kyle reserves the right to require oral presentations by any or all firms. In the event of oral presentations, a second matrix will be developed based on the selection criteria. A contract award may be made without oral presentation and or discussion with firms after RFP responses are received by the City of Kyle. Therefore, RFP responses should be submitted on the most favorable terms.

All costs directly or indirectly related to preparation of a response or oral presentation, if any, required to supplement and or clarify an item in the RFP shall be the sole responsibility of the responding firm.

The City of Kyle will use the following criteria in selecting the best qualified firm:

1. Qualifications and experience with similar OPEB projects for public agencies and local governments.
2. Prior experience in performing actuarial valuations for OPEB projects for municipal governments in Texas.
3. Proposing Firm's approach to the examination and the work plan for accomplishing the scope of services required in the RFP.
4. Compliance with GASB Statement No. 45.
5. Availability of trained personnel and technical resources to complete the project scope of services within timeframe anticipated.
6. **The all inclusive not-to-exceed fee amount proposed for the actuarial valuation services requested by the City of Kyle.**
7. Completeness of the proposal submitted.

Q. PROPOSAL SUBMISSION REQUIREMENTS

The City of Kyle is requesting one (1) original and two (2) copies of the proposals including any attachments. Proposals should be enclosed in an envelope and clearly marked on the outside of the envelope or any carrier's envelope: "RFP No. 2016-04-PM ACTUARIAL VALUATION SERVICES", to be mailed, sent by overnight courier, or hand delivered to the attention of:



Mr. Perwez A. Moheet, CPA
Director of Finance
City of Kyle
100 W. Center Street, Kyle Texas 78640 (Physical Location)
P.O. Box 40, Kyle, Texas 78640 (Mailing Address)

Proposals will be accepted only until 10:00 A.M., June 6, 2016.

NO PROPOSALS WILL BE ACCEPTED AFTER 10:00 A.M. ON JUNE 6, 2016, THE SUBMISSION DEADLINE.

Proposals will be acknowledged at 8:00 a.m., on June 7, 2016, in the Financial Services Department's Conference Room in City Hall located at 100 W. Center Street, Kyle, Texas 78640. Attendance by representatives of prospective firms is not required.

The City of Kyle is subject to the Texas Open Records Act. However, certain types of information may be exempt from disclosure under the Act. Firms submitting information which they deem confidential or proprietary must clearly mark and identify such information page by page. The City of Kyle will, to the extent allowed by applicable law, protect such information from disclosure. The final decision as to what information must be disclosed under the Open Records Act lies with the Texas Attorney General.

Response to any questions, if appropriate, will be issued in the form of an addendum and posted on the City's website at:

<http://www.cityofkyle.com/rfps>

All proposals, responses, inquiries, or correspondence relating to or in reference to this RFP, and all electronic media, reports, charts, and other documentation submitted by Offeror shall become the property of the City of Kyle, Texas when received.

R. AUTHORIZATION TO BIND SUBMITTER OF PROPOSAL

Proposal must show name and address of Offeror. The original proposal must be manually signed by an officer of the company having the authority to bind the submitter to its provisions. Person signing proposal must show title or **AUTHORITY TO BIND THEIR FIRM IN A CONTRACT**. Failure to manually sign proposal will disqualify the proposal from being accepted by the City of Kyle, Texas.

S. SELECTION AND AWARD PROCESS

All proposals received by the City of Kyle in response to this RFP will be reviewed by an evaluation team, which may include senior management representatives, a financial officer, and/or an independent consultant.

1. Selection will be based on the evaluation factors described in this RFP.



2. The evaluation team will recommend a qualified firm to the Kyle City Council. The City Council will make the final selection of the firm based on the evaluation team's recommendation and whether the qualified Offeror's proposal is determined to be the most advantageous to the City.
3. No individual City employee or any City Department has the authority to legally and/or financially commit the City to any contract or agreement for goods or services.

T. PROPOSAL PREPARATION COSTS

Issuance of this RFP does not commit the City of Kyle, Texas, in any way, to pay any costs incurred in the preparation and submission of a proposal. The issuance of this RFP does not obligate the City of Kyle, Texas to enter into contract for any services or equipment. All costs related to the preparation and submission of a proposal shall be paid by the Offeror.

U. RIGHTS RESERVED BY THE CITY OF KYLE

1. If only one or no proposal is received by "submission date", the City has the right to accept, reject, re-solicit, accept and or extend the RFP by up to an additional two (2) weeks from original submission date.
2. The right to reject any or all proposals and to make award as they may appear to be advantageous to the City of Kyle.
3. The City of Kyle reserves the right to request additional information or to meet with representatives from responding firms to discuss points in the RFP before and after submission, any and all of which may be used in forming a recommendation.
4. The City of Kyle reserves the right to reject any and all proposals received, and to accept the proposal it considers in its best interest based upon the requirements and descriptions outlined in this RFP.
5. The City expressly reserves the right to cancel this RFP at any time, to elect not to award any or all of the contracts cited in this RFP, to reject any or all proposals, to waive any informality or irregularity in any proposal received, and to be the sole judge of the merits of the respective proposals received.
6. Any interpretation, correction, or change to the RFP will be made by ADDENDUM. Changes or corrections to this RFP will be issued by the City of Kyle's Financial Services Department and posted on the City's website.
7. Addendum, if issued, will also be posted on the City's website. It is the responsibility of the responding firms to determine whether all addendum have been reviewed and addressed in the proposal.

V. EQUAL OPPORTUNITY IN CITY BUSINESS CONTRACTING

Race, religion, sex, color, ethnicity, and national origin will not be used as criteria in the City's business contracting practices. Every effort will be made to ensure that all persons



regardless of race, religion, sex, color, ethnicity and national origin have equal access to contracts and other business opportunities with the City.

W. EXAMINATION OF DOCUMENTS AND REQUIREMENTS

Each Offeror shall carefully examine all RFP documents and thoroughly familiarize itself with all requirements prior to submitting a proposal to ensure that the proposal meets the intent and requirements of this RFP.

Before submitting a proposal, each Offeror shall be responsible for making all investigations and examinations that are necessary to ascertain conditions and requirements affecting the requirements of this RFP. Failure to make such investigations and examinations shall not relieve the Offeror from obligation to comply, in every detail, with all provisions and requirements of the Request for Proposal.

X. CONFLICT OF INTEREST

The Offeror shall not offer or accept gifts or anything of value nor enter into any business arrangement with any employee, official or agent of the City of Kyle, Texas.

By signing and submitting the Proposal, the Offeror certifies and represents to the City the Offeror has not offered, conferred or agreed to confer any pecuniary benefit or other thing of value for the receipt of special treatment, advantage, information, recipient's decision, opinion, recommendation, vote or any other exercise of discretion concerning this Request for Proposal.

Y. ANTI-LOBBYING PROVISION

During the period between when the RFP is issued (released/posted) by the City and the contract award, Offeror, including their agents and representatives, shall not discuss or promote their proposal with any member of the Kyle City Council or City Staff except in the course of City-sponsored inquiries, briefings, interviews, or presentations, unless requested by the City.

This provision is not meant to preclude Offeror from discussing other matters with City Council members or City Staff. This policy is intended to create a level playing field for all potential Offeror, ensure that contract decisions are made in public, and to protect the integrity of the RFP process. Violation of this provision may result in rejection of the Offeror's proposal.

Z. TERM APPLIED INTERCHANGEABLY

The term offeror, proposer, contractor, firm, consultant, or responder are interchangeably used throughout this RFP document to mean the same qualified entity submitting a proposal in response to this solicitation.



APPENDIX A

CITY OF KYLE CONTRACTOR INSURANCE REQUIREMENTS

Contractors providing goods, materials and services for the City of Kyle, Texas shall, during the term of the contract with the City or any renewal or extension thereof, provide and maintain the types and amounts of insurance set forth herein. All insurance and certificate(s) of insurance shall contain the following provisions:

1. Name the City, its officers, agents and employees as additional insured as to all applicable coverage with the exception of workers compensation insurance.
2. Provide for at least thirty (30) days prior written notice to the City for cancellation, non-renewal, or material change of the insurance.
3. Provide for a waiver of subrogation against the City for injuries, including death, property damage, or any other loss to the extent the same is covered by the proceeds of insurance.

Insurance Company Qualification: All insurance companies providing the required insurance shall be authorized to transact business in Texas and rated at least "A" by AM Best or other equivalent rating service.

Certificate of insurance: A certificate of insurance evidencing the required insurance shall be submitted by the successful Offeror prior to contract execution. If the contract is renewed or extended by the City a certificate of insurance shall also be provided to the City prior to the date the contract is renewed or extended. All coverage amounts listed shall be in United States dollars.

Type of Contract

Type and Amount of Insurance

Professional Services

General Liability insurance for Personal Injury (including death) and Property Damage with a minimum of \$1 million per occurrence and \$2 million aggregate, including Advertising Injury, Products Coverage.

Professional Liability Insurance with a minimum of \$1 million per occurrence and \$2 million aggregate.

Workers Compensation insurance as required by state law.



Notices

The Offeror shall notify the City in the event of any change in coverage and shall give such notices not less than 30 days prior the change, which notice must be accompanied by a replacement CERTIFICATE OF INSURANCE. All copies of the Certificates of Insurance shall reference the project name or RFP number for which the insurance is being supplied.

All notices shall be given to the City at the following address:

Mr. Perwez A. Moheet, CPA
Director of Finance
City of Kyle
P.O. Box 40
Kyle, Texas 78640



APPENDIX B

FORM W-9: REQUEST FOR TAXPAYER IDENTIFICATION NUMBER



Request for Taxpayer Identification Number and Certification

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

Print or type See Specific Instructions on page 2.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification; check only one of the following seven boxes: <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input type="checkbox"/> Other (see instructions) ▶ _____	
	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>	
	5 Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	6 City, state, and ZIP code	
	7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)	Social security number																																									
Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see <i>How to get a TIN</i> on page 3.	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10px; height: 20px;"></td> <td style="width: 10px; height: 20px;"></td> <td style="width: 10px; height: 20px;"></td> <td style="width: 10px; height: 20px;"></td> <td style="width: 10px; height: 20px;"></td> <td style="width: 10px; height: 20px;"></td> <td style="width: 10px; height: 20px;"></td> <td style="width: 10px; height: 20px;"></td> <td style="width: 10px; height: 20px;"></td> <td style="width: 10px; height: 20px;"></td> <td style="width: 10px; height: 20px;"></td> <td style="width: 10px; height: 20px;"></td> <td style="width: 10px; height: 20px;"></td> <td style="width: 10px; height: 20px;"></td> <td style="width: 10px; height: 20px;"></td> <td style="width: 10px; height: 20px;"></td> <td style="width: 10px; height: 20px;"></td> <td style="width: 10px; height: 20px;"></td> <td style="width: 10px; height: 20px;"></td> <td style="width: 10px; height: 20px;"></td> </tr> <tr> <td colspan="4"></td> <td style="text-align: center;">-</td> <td colspan="4"></td> <td style="text-align: center;">-</td> <td colspan="4"></td> </tr> </table>																									-					-											
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Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.	or Employer identification number <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10px; height: 20px;"></td> <td style="width: 10px; height: 20px;"></td> <td style="width: 10px; height: 20px;"></td> <td style="width: 10px; height: 20px;"></td> <td style="width: 10px; height: 20px;"></td> <td style="width: 10px; height: 20px;"></td> <td style="width: 10px; height: 20px;"></td> <td style="width: 10px; height: 20px;"></td> <td style="width: 10px; height: 20px;"></td> <td style="width: 10px; height: 20px;"></td> <td style="width: 10px; height: 20px;"></td> <td style="width: 10px; height: 20px;"></td> <td style="width: 10px; height: 20px;"></td> <td style="width: 10px; height: 20px;"></td> <td style="width: 10px; height: 20px;"></td> <td style="width: 10px; height: 20px;"></td> <td style="width: 10px; height: 20px;"></td> <td style="width: 10px; height: 20px;"></td> <td style="width: 10px; height: 20px;"></td> <td style="width: 10px; height: 20px;"></td> </tr> <tr> <td colspan="11"></td> <td style="text-align: center;">-</td> <td colspan="9"></td> </tr> </table>																																-									
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Part II Certification
Under penalties of perjury, I certify that:
<ol style="list-style-type: none"> 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 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 I am a U.S. citizen or other U.S. person (defined below); and The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.
Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

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

Section references are to the Internal Revenue Code unless otherwise noted.
Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/fw9.

Purpose of Form

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

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

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

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

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

By signing the filled-out form, you:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- 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
- Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.

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

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

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

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

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

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

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

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

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

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

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

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

Backup Withholding

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

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

Payments you receive will be subject to backup withholding if:

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

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

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

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

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

Also see *Special rules for partnerships* above.

What is FATCA reporting?

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

Updating Your Information

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

Penalties

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

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

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

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

Specific Instructions

Line 1

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

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

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

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

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

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

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

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

Line 2

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

Line 3

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

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

Line 4, Exemptions

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

Exempt payee code.

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

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

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

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

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 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 reportable under section 6045(f), and payments for services paid by a federal executive agency.

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

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

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

Line 5

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

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

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

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

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

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

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.ssa.gov. 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 line 1 must sign. Exempt payees, see *Exempt payee code* earlier.

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

1. **Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.** You must give your correct TIN, but you do not have to sign the certification.
2. **Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.** You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.
3. **Real estate transactions.** You must sign the certification. You may cross out item 2 of the certification.
4. **Other payments.** You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).
5. **Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.** You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³
6. Grantor trust filing under Optional Form 1099 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:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity ⁴
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see 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 and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

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

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

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

Secure Your Tax Records from Identity Theft

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

To reduce your risk:

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

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

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

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

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

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

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

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

Visit IRS.gov to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

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