

NOTICE TO BIDDER
BID # 2025-11

BOARD OF COUNTY COMMISSIONER
GRANT COUNTY, OKLAHOMA

Bids will be received until **3:30 p.m., Friday, October 31, 2025**, at the Grant County Courthouse, County Clerk's Office, 112 E Guthrie, Room 102, Medford, Oklahoma, 73759 and will be opened **9:30 a.m. Monday, November 4, 2024**, during the Regular Board of Commissioner meeting.

GRANT COUNTY ELECTION BOARD BALLOT

PRINTING AND DELIVERY

FOR

January 1, 2026 to December 31, 2026

SEE SPECIFICATION SHEET FOR DETAILS OF BID REQUEST

The Bidders shall submit their bid on the official proposal form furnished. The bid envelope shall be clearly marked "**SEALED BID #2025-11**" with closing date and time. **Invitation to Bid including Terms and Conditions, Specification Sheet, Affidavit of Filing with Competitive Bid. and Affidavit for Contract and Payments** must be signed, and notarized (*if applicable*), and returned with the bid documents or the bid will be rejected.

Any further questions regarding this bid request contact Blair Gonzales @ 580-395-2862 – Grant County Election Board Secretary or Rachelle D McCaleb @ 580-395-2274 – Grant County Clerk, Grant County, Oklahoma. Bid packet can also be found at: grant.okcounties.org

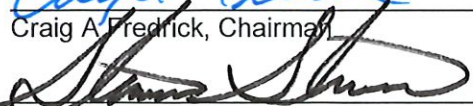
The Board of Commissioners reserve the right to reject any and/or all bids.

Approved this 20th day of October 2025

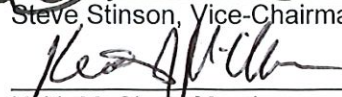
BOARD OF COUNTY COMMISSIONERS
GRANT COUNTY, OKLAHOMA



Craig A. Fredrick, Chairman



Steve Stinson, Vice-Chairman



Keith McClure, Member



Rachelle D McCaleb, Grant County Clerk *Attest*



TABLE OF CONTENTS for BID PACKET

2025-11

Grant County Election Board

Ballot Printing & Delivery

Notice to Bidder

Specifications

Invitation to Bid

Terms and Conditions

Affidavit for Contracts and Payments

Affidavit for Filing with Competitive Bid

IRS W-9

**SPECIFICATIONS - GRANT COUNTY BID 2025-11
BALLOT PRINTING FOR 2026**

VENDOR NAME: _____

<u>REGULAR BALLOTS</u>	Unit Price	Additional Cost for Color Distinction
8.5 x 14.0 inches	_____	_____
Price per ballot	_____	_____
8.5 x 17.0 inches	_____	_____
Price per ballot	_____	_____
8.5 x 19.0 inches	_____	_____
Price per ballot	_____	_____
Maximum quantity per election	_____	

<u>ABSENTEE BALLOTS</u>	Unit Price	Additional Cost for Color Distinction
8.5 x 14.0 inches	_____	_____
Price per ballot	_____	_____
8.5 x 17.0 inches	_____	_____
Price per ballot	_____	_____
8.5 x 19.0 inches	_____	_____
Price per ballot	_____	_____
Maximum quantity per election	_____	

<u>SAMPLE BALLOTS</u>	Unit Price	Additional Cost for Color Distinction
8.5 x 14.0 inches	_____	_____
Price per ballot	_____	_____
8.5 x 17.0 inches	_____	_____
Price per ballot	_____	_____
8.5 x 19.0 inches	_____	_____
Price per ballot	_____	_____
Maximum quantity per election	_____	

Additional Information or Charges: _____

OKLAHOMA SPECIFICATIONS FOR DIGITAL BALLOT PRINTING

SECTION 1. INTRODUCTION

1.1 PURPOSE

This document specifies the requirements for the printing of digital ballots for all elections conducted in Oklahoma.

Included are the printing specifications that are to be followed by a printer (Printer) certified by the State Election Board. Only a Printer that has been certified by the State Election Board as capable of digitally printing ballots for use in Oklahoma with the Hart InterCivic eScan A/T voting device and with Hart InterCivic's Ballot Direct software application may bid on ballot printing.

1.2 SCOPE

This document specifies requirements for Printers to produce digital ballots compatible with the Hart InterCivic eScan A/T and Ballot Direct functionality. These specifications define the minimum requirements and the Election Board reserves the right to change or add to these specifications at any time it is deemed necessary. If any changes are made, the Printer will be provided with the new specifications prior to the time printing begins for the next scheduled election.

Ballots should not vary from the specifications without prior approval from the Election Board. The Election Board shall not be responsible for paying for any ballots not produced in accordance with all ballot specifications.

Any and all questions regarding ballot specifications and production should be immediately presented to the Election Board prior to digitally printing any ballot.

1.3 OVERVIEW

These specifications are to be used by the Printer and will be used to specify the ballot and printing requirements for certifying Printers. Ballot Direct is Hart InterCivic's central count and ballot-on-demand election software component and the eScan A/T is a precinct-based component that digitally scans and tabulates ballots. Ballot Direct produces the formatted ballots. Ballot Direct supports both direct printing of ballots and produces a PDF file for remote printing by third parties (Printer).

SECTION 2. REQUIREMENTS

2.1 PRINTING EQUIPMENT

Hart InterCivic's Ballot Direct and eScan A/T election products are designed to accept digitally printed ballots produced by laser equipment. Any equipment used in the production of ballots must be maintained in accordance with the manufacturer's specifications. Given that digital equipment continues to change and update, the Election Board does not provide a list of approved equipment since it may arbitrarily exclude new or less common equipment. Any printing equipment must produce documents at 600 dpi or higher.

2.2 FILE FORMAT

Files provided to a Printer are in Adobe .pdf format and will be accessible via an FTP website using a login and password provided by the State Election Board or other secure means as directed by the State Election Board.

2.3 BALLOTS

Ballots must be printed using digital printer(s). Each ballot will have a unique barcode and will be printed on both sides (duplex). Each regular ballot printed will include the name of the county, the entity, and the precinct for which the ballots are printed. Absentee ballots may be printed by style or by precinct.

The width of all ballots must be 8.5". All ballots for a given county will be of the same length, but length may vary from county-to-county for the same election date. Absentee and regular ballots must be stitched into book form. The number of ballots per book shall be 100. When the number of ballots needed for a precinct is less than 25, the ballots shall be stitched in a book of 50. Sample ballots shall not be bound or stitched into books. All regular and absentee ballots shall have a line of micro perforation separating the stub (top of ballot) from the actual ballot. The micro perforation shall be placed 3 inches from the top of the stub for 14.0 and 17.0 inch ballots and 2 inches from the top of the stub for 19.0 inch ballots. The micro perforation must allow for easy removal of the ballot from the stub without tearing the ballot. The micro perforation shall be 36 perforations per inch.

The ballot files will contain all ballots for a given precinct/style including the numbers.

2.4 BARCODES

All ballots will have unique barcodes included on both faces of all ballots. Three barcodes are used:

- Unique Barcode – A barcode placed on the ballot stub and the ballot that uniquely identifies the ballot. This barcode assists in preventing multiple ballots from being

processed through the scanner at the same time and prevents a ballot from being processed more than once.

- Election ID Barcode – An identification barcode that is unique for every election and used internally by the software.
- Ballot Identifier Barcode – A barcode printed on the paper ballot that indicates the precinct number, party, language, and page number of the ballot. In addition, the first three characters of the barcode identifies whether the ballot was printed from the Ballot Direct application or an external ballot printer, and if the ballot is an official ballot, absentee ballot, sample ballot, or a test ballot.

2.5 BALLOT IMAGE MODIFICATION

No image may be added to the ballot without prior written approval from the Election Board.

2.6 PAPER SPECIFICATIONS

All official ballots must be printed on paper stock that meets or exceeds the specifications. All stock and supplies must be furnished by the printer. Official Ballot Paper is #1 grade bond, laser guaranteed, meeting the following minimum specifications:

Basis Weight:	28# Bond
Finish:	Smooth Xerography
Sheffield:	100-120
Brightness:	91-94
Content:	Virgin wood fiber, no recycled content
Florescent level:	4%
Moisture content:	4.5%
Packaging:	Moisture resistant ream wrap
Trim:	+/- 0.025"
Squareness:	+/- 0.025"
Toner Adhesion:	Mill treatment which allows optimum binding of toner and paper fibers
Stub:	36 micro perforations per inch
Color:	Primary election ballots must be distinguished by color as directed by the Election Board

2.7 BALLOT COLOR

Color distinction may be made by the use of colored stock or by a color bar. Colored stock recommendations by Hart InterCivic include *Domtar 70-Pound Smooth* and *International Springhill Opaque*. Approved colors from these sources include only white, ivory, pink, and yellow. Ballots may be printed with a colored bar imposed on the ballot stub.

Specifications require the use of only laser-safe inks and a 48-hour allowance for drying purposes prior to laser imaging of ballot copy.

The printed bars must be printed in a Pantone Matching System (PMS) colors.

Color distinctions for ballots shall be at the discretion of the Election Board according to color availability from successful bidder. Absentee ballots of the same style or precinct shall be printed with the same color bar or on the same color ballot stock as the regular ballots.

2.8 COLOR CODING OR HIGHLIGHTS

No image, screen, tint, logo, pantograph, or any mark may be added to the ballot which encroaches upon the ballot area (rectangular outline box within which all ballot copy resides), nor within any vertical tracks from sheet edge to ballot area, top to bottom, where the barcodes exist. Highlight printing with color toner may only be performed at the same time and machine pass that the ballot image is printed. Pre-printed stock, i.e. stock which has been printed using the lithographic process, shall be printed only with laser safe inks, and allowed to dry for 48 hours prior to laser imaging.

2.9 SAMPLE BALLOTS

Files for sample ballots will be provided in the same manner as regular official ballots. Sample ballots will not be numbered, stitched or perforated. Sample ballots will be shrink-wrapped.

SECTION 3. PRODUCTION

3.1 PAPER CONDITIONING

Official Ballot Paper must be properly conditioned in accordance with the printer manufacturer specifications. Conditioning time increases proportionally to the difference in temperature between storage and production locations.

Paper that is purchased in trimmed to size reams should be prepared for a print job by removing outer skid wraps. Do not remove from cartons or remove ream wraps from paper.

The following chart should be used for conditioning ream wrapped papers:

Paper Quantity (Number of Cartons)	Cut Sheets, Ream Wrapped in Cartons Difference in Temperature (From Storage to Production Area)					
	10° F	15° F	20° F	25° F	30° F	40° F
	Number of Hours to Condition					
1	4	8	11	14	17	24
5	6	11	15	18	22	31
10	8	15	20	24	29	41
20	11	18	24	29	35	49
40	13	21	28	34	41	58

3.2 TRIMMING

Ballot Direct produces a .pdf for each unique ballot and supports sizes (in inches) 8.5 x 11 (14" with 3" stub), 8.5 x 14 (17" with 3" stub), and 8.5 x 17 (19" with 2" stub). These sizes do not require trimming, and are guaranteed to meet all tolerances required.

Cutter blades should be changed every 2000 to 2500 pulls, which generally equates to every other day in two-shift production. Failure to change blades as recommended will result in inaccurate cuts and improper feeding into the digital printer and/or the scanner, ultimately resulting in rejected ballots.

Stock width must be plus or minus .025" from target. Mylar overlays shall be used for testing periodically throughout the production day. Stock must be square. Any variation in excess of 0.025" is unacceptable.

3.3 PRINT PRODUCTION

The .pdf file must be printed at 100% image size. A Mylar overlay for comparison with printed ballots may be obtained from the State Election Board or Hart InterCivic and shall be used to verify ballot format, at a minimum of every 500 ballots or for each precinct printed, whichever is less. The linearity shall be verified at the same sampling rate, using a linearity Mylar overlay supplied by the SEB. The Printer must test bar code position with the overlay every 500 ballots, and print, validate, and retain five consecutive linearity grid sheets prior to commencing production and hourly thereafter. These tests should also be re-validated during the post-production QC period after the ballots have re-acclimated to room temperature.

The image must be centered on the page within 0.060" left to right and 0.125" top to bottom. Image size must not vary from ballot to ballot more than 2.0% from actual. For general comparison, overall text or graphics stretching is not to exceed .864 cm/.0340 in. Toner "spray" must not be visible to the naked eye.

3.4 PERFORATIONS

All regular and absentee ballots shall have a line of micro perforation separating the stub (top of ballot) from the actual ballot. The micro perforation shall be placed 3 inches from the top of the stub for 14.0 and 17.0 inch ballots and 2 inches from the top of the stub for 19.0 inch ballots. The micro perforation must allow for easy removal of the ballot from the stub without tearing the ballot. The micro perforation shall be 36 perforations per inch.

3.5 GRAIN ORIENTATION

Ballots shall be printed with the paper grain parallel to the ballot width (grain short) to minimize dimensional changes.

SECTION 4. POST PRINT PRODUCTION

4.1 POST-PRINTING CONDITIONING

Digital printers fuse toner to paper using very high heat and pressure. Moisture is removed from the stock during this process. Ballots printed using digital presses require a minimum of 24 hours prior to beginning other bindery processes, in order to allow the stock to re-acclimate.

4.2 STITCHING

Absentee and regular ballots must be stitched into book form. The number of ballots per book shall be 100. When the number of ballots for a precinct is less than 25, the number of ballots per book shall be 50. Sample ballots shall not be bound or stitched into books. Each book of consecutively-numbered ballots shall be stitched together in the top 1/4 inch margin of the stub. Staples should not interfere with any number or text matter that appears on the stub.

4.3 SHRINK-WRAPPING

Printed ballots shall be shrink-wrapped by precinct number in maximum packages of no more than four books of 100 ballots each. Ballots are packaged by shrink-wrapping in such a way that edges are not damaged by flares, delamination, bends, and tears to the ballot stock.

4.4 PACKAGING

Printed ballots are to be packaged in the order provided in the transmitted files. Completed ballots shall be shrink-wrapped following post-production conditioning. Optimum package size is 200 to 400 ballots. If there are less than 200 ballots per package, turn shrink tunnel heat down to prevent full wrap shrinkage and resultant curling of ballots.

Shrink-wrapped packages shall be reinforced with index or chipboard. Packages shall be labeled to reveal enough pertinent information about the contents to ensure the package can remain sealed until ballots are ready to be voted.

4.5 CARTONS

Ballot packages shall be protected in corrugated cartons of single wall construction, #275 virgin Kraft, approximately .125”-.250” larger than the ballot size. If correct size cartons are not available, corrugated corners shall be fitted to protect the package. Chipboard or corrugated cushions shall be placed on the bottom and top of each carton to further protect ballots. Tamper-proof tape or security tape to seal cartons is required and may be specified by the customer. Fully loaded carton weight shall not exceed 60 pounds. Most “mill” paper cartons do not provide adequate protection for printed ballots, and thus should not be used for shipping completed orders.

4.6 SHIPPING

Ballots shall be boxed and shipped or delivered to the Election Board office(s). Shipping documents shall verify carton contents. The Printer must have a method of tracking shipments and of communicating package delivery status. Bid prices shall include all charges for freight, F.O.B. with inside delivery. A shipping charge may be added to orders of small quantities of ballots.

GRANT

County, Oklahoma

COUNTY PURCHASING OFFICE

GRANT

County Court House

MEDFORD

, Oklahoma

Phone Number +1 (580) 395-2274

Invitation to Bid

PLEASE REVIEW TERMS AND CONDITIONS ON REVERSE SIDE
RELATING TO SUBMISSION OF THIS BID.
Notarized Affidavit completions and signature required on reverse side.

Date Issued 10-20-25

Page 1 of 2

BID NUMBER

2025-11

BID CLOSING DATE AND HOUR

3:30 p.m. Friday, Oct 31, 2025

REQUIRED DELIVERY DATE

(Days after award of Purchase Order)

Date of Delivery

TERMS

Bid Opening: Monday, Nov. 3 2025 @ 9:30 a.m. during the BOCC meeting

ITEM	QUANTITY	UNIT OF ISSUE	DESCRIPTION	UNIT PRICE	TOTAL
			BALLOT PRINTING & DELIVERY FOR GRANT COUNTY ELECTION BOARD FOR JANUARY 1, 2026 THROUGH DECEMBER 31, 2026 SEE SPECIFICATION SHEET FOR DETAILS OF REQUEST		

TERMS and CONDITIONS

1. Sealed bids will be opened in the Commissioner's Conference Room, 112 E GUTHRIE ST, MEDFORD, OK - GRANT
County Courthouse, MEDFORD, Oklahoma, at the time and date shown on the
invitation to bid form.
2. Late bids will not be considered. Bids must be received in sealed envelopes (one to an envelope) with bid number and
closing date written on the outside of the envelope.
3. Unit prices will be guaranteed correct by the bidder.
4. Firm prices will be F.O.B. destination.
5. Purchases by GRANT County, Oklahoma, are not subject to state or federal taxes.
6. This bid is submitted as a legal offer and any bid when accepted by the County constitutes a firm contract.
7. Oklahoma laws require each bidder submitting a bid to a county for goods or services to furnish a notarized sworn statement
of non-collusion. A form is supplied below.
8. Bids will be firm until _____ (Date)

AFFIDAVIT: I, the undersigned, of lawful age, being first duly sworn on oath say the he (she) is the agent authorized by the bidder to submit the above bid. Affiant further states that the bidder has not been a party to any collusion among bidders in restraint of freedom of competition by agreement to bid at a fixed price or to refrain from bidding; or with any state official or employee as to quantity; quality or price in the prospective contract or any other terms of said prospective contract; or in any discussions between bidders and any state official concerning exchange of money or other thing of value for special consideration in the letting of a contract; that the bidder/contractor has not paid, given or donated or agreed to pay, give or donate to any officer or employee of the State of Oklahoma (or other entity) any money or other thing of value, either directly or indirectly in the procuring of the award of a contract pursuant to this bid.

Subscribed and sworn before this _____ day
of _____, 20 _____ (SEAL)

Firm: _____

My commission expires _____

Signed by: _____

(Manual Signature of Undersigned)

Address: _____

Phone: _____

NOTARY PUBLIC (CLERK OR JUDGE)

Zip: _____

In accordance with 62 O.S. § 310.9

NOTE: Other terms and conditions can be added at the discretion of the county officers.

STATE OF OKLAHOMA)
) ss
COUNTY OF)

BUSINESS NAME

By _____

SUBSCRIBED AND SWORN TO BEFORE ME THIS DAY OF , 20

NOTARY PUBLIC (OR CLERK OR JUDGE)

NOTE: 62 OKL.ST.ANN. § 310.9 (B), AUTHORIZES COUNTIES EXECUTING MORE THAN ONE CONTRACT, EXCEEDING \$ 25,000.00 DURING THE FISCAL YEAR, WITH AN ARCHITECT, CONTRACTOR, ENGINEER OR SUPPLIER OF CONSTRUCTION MATERIALS TO ACCEPT ONE AFFIDAVIT APPLYING TO ALL WORK, SERVICES OR MATERIALS COMPLETED OR SUPPLIED UNDER THE TERMS OF AWARDED CONTRACTS, OR WHICH ARE NEEDED ON A CONTINUAL BASIS; SUCH AFFIDAVIT TO BE IN LIEU OF ALL INDIVIDUAL AFFIDAVITS FOR EACH INVOICE SUBMITTED IN RELATION TO SUCH CONTRACT.

Bid #2025-11
Grant County, Oklahoma

S.A.&I. 425 (2000)

AFFIDAVIT FOR FILING WITH COMPETITIVE BID

STATE OF OKLAHOMA }
COUNTY OF _____ } SS

_____, of lawful age, being first duly sworn, on oath says, that (s)he is the agent authorized by the bidder to submit the attached bid. Affiant further states that the bidder has not been a party to any collusion among bidders in restraint of freedom of competition by agreement to bid at a fixed price or to refrain from bidding; or with any county official or employee as to quantity, quality or price in the prospective contract, or any other terms of said prospective contract; or in any discussions between bidders and any county official concerning exchange of money or other thing of value for special consideration in the letting of a contract.

BIDDER:

Signature

Subscribed and sworn to before me this _____ day of _____
20 ____.

Notary Public (or Clerk or Judge)

My commission expires: _____

Note:

Each competitive bid submitted to a county, school district or municipality must be accompanied with the above Affidavit as required by 61 Okl.St.Ann. § 138

AFFIDAVIT OF MAILING

I mailed the bid packet **Bid 2025-11**, a copy of which is attached, to the addressees set forth below, by depositing a copy in an official depository under the exclusive care and custody of the United States Postal Service, in Medford, Oklahoma, addressed as follows:

OR

I emailed the bid packet **Bid 2025-11** a copy of which is attached, to the addressees set forth below, by emailing a copy from the Grant County Clerk's official email.

Scott Seay	800-375-3494
Mid-West Printing Company	800-375-3494
1227 N 9th	918-224-3966
PO Box 650	home@mwprint.net
Sapulpa, OK 74067	

Ali Thomas	800-422-5568
Royal Printing Company	405-235-8581
1830 NW 4th Drive	ali@royalprintingco.com
Oklahoma City, OK 73106	

--

Signature 
--

Date: 10-20-25

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: ☐ Individual/sole proprietor or single-member LLC ☐ 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. ☐ 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)

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 *How to get a TIN* on page 3.

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.

Social security number										
				-				-		
or										
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. 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:

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. 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) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee ¹ 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 ⁴
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.