

**LINDENWOLD BOARD OF EDUCATION  
801 EGG HARBOR ROAD  
LINDENWOLD, NJ 08021**

**REQUEST FOR PROPOSAL**

**A. PURPOSE:**

The Lindenwold Board of Education is seeking proposals from qualified respondents as follows:

**Board of Education Auditor**

**B. SCOPE OF SERVICE:**

The Board of Education desires to appoint a firm of certified public accountants to act as board auditors for the Lindenwold Board of Education. Applicant should demonstrate knowledge of Board of Education auditing laws and regulations and experience in providing advice to boards of education on records compliance issues. Any experience or knowledge of matters that directly affect the Lindenwold Board of Education should be addressed.

**C. QUALIFICATIONS AND REQUIREMENTS OF RESPONDENTS:**

1. The firm must employ a minimum of five (5) certified public accountants who have been licensed and qualified in that capacity pursuant to N.J.S.A. 18A: 23-8 who have been licensed in that capacity for a minimum seven (7) years each prior to the date of appointment.
2. The firm must employ a minimum of five (3) registered Public School Accountants licensed and qualified in that capacity pursuant to N.J.S.A. 18A:23-8 who have been licensed in that capacity for a minimum of five (5) years each prior to the appointment.
3. Must have a minimum of ten (10) years' experience and at least ten (10) current School District Clients in providing auditing services to School Boards of Education within the State of New Jersey. **Provide a current client list to substantiate this requirement.**
4. Must maintain a current principal office within the State of New Jersey.
5. Must describe any special services available to school board clients.
6. Have extensive experience in State and Federal Fund Accounting.

**D. FEE FOR SERVICE:**

Must provide hourly billing rates for employees possibly assigned to service the Board of Education, in addition to the not to exceed annual audit fee.

**E. CONTRACT PERIOD:**

The term of contract for Request for Proposal of Auditing Firm shall be from July 1, 2023 through June 30, 2024.

**F. COORDINATION OF ACTIVITIES:**

All activities for this contract will be coordinated through the Administrative Offices of the Lindenwold Board of Education, 801 Egg Harbor Road, Lindenwold, NJ 08021 and addressed to Kathleen Huder, Business Administrator/Board Secretary, 856-783-0276 ext. 3102, [khuder@lindenwold.k12.nj.us](mailto:khuder@lindenwold.k12.nj.us).

**G. PRESENTATION PACKAGE – Submit the RFP Response**

The Lindenwold Board of Education seeks from all participating respondents' information that will assist the district in selecting the respondent who will provide the highest quality services at a fair and competitive price.

All respondents shall prepare a presentation package to be submitted with the RFP.

The following shall be included in the presentation package:

1. Transmittal Letter - Proposal

Each respondent shall submit a transmittal letter with the RFP that identifies the person submitting the proposal and includes a commitment by that person to provide the service required by the Lindenwold Board of Education.

2. Description of Services

All respondents should list all services to be rendered with their explanation in detail of how the services will be provided. Respondents by submitting a proposal acknowledge that they fully understand the scope of work, activity, and service.

3. Qualifications – Relevant Experience

All respondents shall submit evidence and documentation highlighting qualifications and experience they have that will assist the district in the evaluation and selection process.

4. Fee Proposal

All respondents are to submit a fee proposal that compliments the service that is being requested. If the district requests an hourly, daily, weekly, rate or per case, per evaluation rate, or even a lump sum rate, then the fee proposal submitted by the respondent must be the same.

## 5. Letter of Transmittal

The letter of transmittal is to be addressed and mailed to:

Kathleen Huder, Business Administrator/Board Secretary,  
Lindenwold Board of Education  
801 Egg Harbor Road  
Lindenwold, NJ 08021

**Reminder: The Letter of Transmittal and the Presentation Package are to be submitted with the RFP package.**

### **H. SUBMISSION OF RFP PACKAGE:**

All RFP Proposal Packages, including the Letter of Transmittal and the Presentation Package **must be emailed** to [purchasing@lindenwold.k12.nj.us](mailto:purchasing@lindenwold.k12.nj.us). **Proposals must be received at this email address before the submission deadline noted below to be considered. All emails received at this address will be confirmed with an automatic reply to note receipt.** If you send an RFP package to this email and do not receive this receipt message, please contact Kathryn Cruz at [kcruz@lindenwold.k12.nj.us](mailto:kcruz@lindenwold.k12.nj.us) to inquire further.

**In addition**, we ask that you send one original RFP Package with original signatures addressed to:

Kathleen Huder, Business Administrator/Board Secretary,  
Lindenwold Board of Education  
801 Egg Harbor Road  
Lindenwold, NJ 08021

### **I. SUBMISSION DEADLINE:**

The deadline to submit all RFP Packages is Thursday, April 20, 2023 at 11:00 AM.

### **J. EVALUATION OF PROPOSALS:**

The State Comptroller recommends that all proposals be judged on a basis of pre-determined merit-based evaluation criteria, made known to the vendors before proposals are submitted to the district. The recommended criteria are found in N.J.A.C. 5:34-4.2:

- I. Technical Criteria
- II. Management Criteria
- III. Cost Criteria

The State Comptroller recommends the following:

- Weighting of criteria should be used with some criteria to be determined more important than others.
- Scoring and evaluation process should be well documented.

	<b>Category</b>	<b>Value Points</b>	
I.	Technical Criteria	25 points	
	A. Description of Services		
II.	Management Criteria	35 points	
	A. Business Management		
	B. Qualifications; Relevant Experience		
	C. Responsiveness and Completeness of Proposal		
III. *	Cost Criteria	40 points	
	A. Fee Proposal		

\*The office of the School Business Administrator will assist in evaluation of the cost criteria.

A committee has been selected to evaluate proposals that have been submitted. Committee members are familiar with the need for services to be performed in the request for proposal.

#### **K. GENERAL CONDITIONS:**

- Authorization to Proceed -- Successful Vendor/Contractor  
No service shall be rendered by the successful contractor unless the vendor/contractor receives an approved purchase order authorizing the vendor/contractor to render the service.
- Award of Contract  
It is the intention of the Board of Education to award the contract to the respondent(s) whose response is the most advantageous to the board, price and other factors considered, and who will provide the highest quality service at fair and competitive prices. The Board reserves the right to award contracts to multiple contractors when it is in the best interests of the Board.
- Return of Contract Documents—when required  
Upon notification of award of contract by the Board of Education, the contractor may be required to sign and execute a formal contract with the Board.
- Purchase Order—considered to be a contract. N.J.S.A. 18A:18A-2 (n)  
If a formal contract is not required by the Board of Education, an approved and signed Board of Education Purchase Order will constitute as a contractual agreement.

When a formal contract is required, the contractor shall sign and execute said contracts and return the contracts with other required documents to the Office of the School Business Administrator/Board Secretary.

Failure to execute the contract and return said contract and related documents within the prescribed time may be cause for a delay in payment for services rendered or products received or the annulment of award by the Board of Education with any financial security becoming property of the Board of Education. The Board of Education reserves the right to accept the proposal of the next lowest responsible respondent.



- Renewal of Contract; Availability and Appropriation of Funds—When Applicable  
The Board of Education may, at its discretion, request that a contract for certain services be renewed in full accordance with N.J.S.A. 18A:18A-42. The School Business Administrator/Board Secretary, may negotiate terms for a renewal of contract proposal and present such negotiated proposal to the Board of Education. All multi-year contracts and contract renewals are subject to the availability and appropriation annually of sufficient funds as may be needed to meet the extended obligation.

The Board of Education is the final authority in awarding renewals of contracts. Contracts for professional services may be awarded only for twelve (12) months and cannot be renewed.

- Term of Contract  
The successful respondent, to whom the contract is awarded, will be required to do and perform the work/services and to provide and furnish the materials in connection therewith in accordance with the plans and specifications on or before the date listed in the contract period.
- Purchase Order Required; Notice to Proceed  
No contractor or vendor shall commence any project or deliver any goods until he is in receipt of an approved purchase order authorizing work to begin or goods to be delivered.

**L. DOCUMENTS TO BE SUBMITTED WITH THE PROPOSAL:**

- Affirmative Action Questionnaire (see attached form);
- Statement of Ownership Disclosure (see attached form);
- Non-Collusion Affidavit (see attached form);
- Combined Certification: Prohibited Activities in Russia & Belarus & Investment Activities in Iran (see attached form);
- Form W-9 (see attached form);
- Chapter 271 Political Contribution Disclosure Form (see attached form);
- New Jersey Business Registration Certificate;
- Professional Liability Certificate naming Lindenwold BOE as Certificate Holder

**M. AFFIRMATIVE ACTION – EQUAL EMPLOYMENT OPPORTUNITY IN PUBLIC SCHOOLS:**

Each company shall submit to the Board of Education, after notification of award, but prior to execution of a goods and services contract, one of the following three documents:

- Appropriate evidence that the contractor is operating under an existing federally approved or sanctioned affirmative action program;
- A certificate of Employee Information Report approval issued in accordance with N.J.A.C.17:27-4; or
- The successful bidder (respondent) shall complete an Employee Information Report, Form AA-302, and submit it to the Division of Purchase and Property Contract Compliance and Audit Unit with a check or money order for \$150.00 made payable to the Treasurer, State of NJ and forward a **copy** of the form and check/money order to the board of education. Upon submission and review by the Division, the Report shall constitute evidence of compliance with the regulations.

Please note: A completed and signed Affirmative Action Questionnaire is requested with submission of bid/proposal. However, the Board will accept in lieu of the Questionnaire, Affirmative Action Evidence in the form of a current Certificate of Employee Information Report submitted with the bid/proposal.

If awarded a contract your company/firm will be required to comply with the requirements of N.J.S.A. 10:5-31 et seq. and N.J.A.C. 17:27 et seq., and the terms and conditions of the Mandatory Equal Employment Opportunity Language—Exhibit A.



All respondents are requested to submit with their response, a copy of their firm's Certificate of Employee Information Report. Failure to submit the Certificate or other required documents prior to the execution or award of contract will result in the rejection of the bid/proposal.

#### **N. AMERICANS WITH DISABILITIES ACT**

The contracted service provider must comply with all provisions of the Americans with Disabilities Act (ADA), P.L 101-336, in accordance with 42 U.S.C. S121 et seq.

#### **O. ANTI-BULLYING BILL OF RIGHTS—REPORTING OF HARASSMENT, INTIMIDATION AND BULLYING CONTRACTED SERVICE PROVIDER**

The contracted service provider shall comply with all applicable provisions of the New Jersey Anti-Bullying Bill of Rights Act—N.J.S.A. 18A:37-13.1 et seq., all applicable code and regulations, and the Anti-Bullying Policy of the Board of Education. The district shall provide to the contracted service provider a copy of the board's Anti-Bullying Policy. In accordance with N.J.A.C. 6A:16-7.7 (c), a contracted service provider, who has witnessed, or has reliable information that a student has been subject to harassment, intimidation, or bullying shall immediately report the incident to any school administrator or safe schools resource officer, or the School Business Administrator/Board Secretary.

**P. ANTI-DISCRIMINATION PROVISIONS—N.J.S.A. 10:2-1**

N.J.S.A. 10:2-1. Antidiscrimination provisions - Every contract for or on behalf of the State or any county or municipality or other political subdivision of the State, or any agency of or authority created by any of the foregoing, for the construction, alteration or repair of any public building or public work or for the acquisition of materials, equipment, supplies or services shall contain provisions by which the contractor agrees that:

a. In the hiring of persons for the performance of work under this contract or any subcontract hereunder, or for the procurement, manufacture, assembling or furnishing of any such materials, equipment, supplies or services to be acquired under this contract, no contractor, nor any person acting on behalf of such contractor or subcontractor, shall, by reason of race, creed, color, national origin, ancestry, marital status, gender identity or expression, affectional or sexual orientation or sex, discriminate against any person who is qualified and available to perform the work to which the employment relates;

b. No contractor, subcontractor, nor any person on his behalf shall, in any manner, discriminate against or intimidate any employee engaged in the performance of work under this contract or any subcontract hereunder, or engaged in the procurement, manufacture, assembling or furnishing of any such materials, equipment, supplies or services to be acquired under such contract, on account of race, creed, color, national origin, ancestry, marital status, gender identity or expression, affectional or sexual orientation or sex;

c. There may be deducted from the amount payable to the contractor by the contracting public agency, under this contract, a penalty of \$50.00 for each person for each calendar day during which such person is discriminated against or intimidated in violation of the provisions of the contract; and

d. This contract may be canceled or terminated by the contracting public agency, and all money due or to become due hereunder may be forfeited, for any violation of this section of the contract occurring after notice to the contractor from the contracting public agency of any prior violation of this section of the contract.

No provision in this section shall be construed to prevent a board of education from designating that a contract, subcontract or other means of procurement of goods, services, equipment or construction shall be awarded to a small business enterprise, minority business enterprise or a women's business enterprise pursuant to P.L.1985, c.490 (C.18A:18A-51 et seq.).

**Q. AWARD OF CONTRACT; RESOLUTION; NUMBER OF DAYS**

Any contract awarded under this process shall be made by resolution of the Board of Education. The award must be made within sixty (60) days of the receipt of the proposals, however subject to extension pursuant to N.J.S.A. 18A:18A-36 (a).

**R. BUSINESS REGISTRATION CERTIFICATE (N.J.S.A. 52:32-44)**

Pursuant to N.J.S.A. 52:32-44, the Board of Education is prohibited from entering into a contract with an entity unless the bidder/proposer/contractor, and each subcontractor that is required by law to be named in a bid/proposal/contract has a valid Business Registration Certificate on file with the Division of Revenue and Enterprise Services within the Department of the Treasury.

**Request of the Board of Education**

All bidders or companies providing responses for requested proposals, are **requested** to submit with their response package a copy of their "New Jersey Business Registration Certificate" as issued by the Department of Treasury of the State of New Jersey.

**The Board reminds all respondents that failure to submit the New Jersey Business Registration Certificate prior to the award of contract will result in the rejection of the proposal.**

**Subcontractors**

Prior to contract award or authorization, the contractor shall provide the Contracting Agency with its proof of business registration and that of any named subcontractor(s).

Subcontractors named in a bid or other proposal shall provide proof of business registration to the bidder, who in turn, shall provide it to the Contracting Agency prior to the time a contract, purchase order, or other contracting document is awarded or authorized.

During the course of contract performance:

1. The contractor shall not enter into a contract with a subcontractor unless the subcontractor first provides the contractor with a valid proof of business registration.
2. The contractor shall maintain and submit to the Contracting Agency a list of subcontractors and their addresses that may be updated from time to time.
3. The contractor and any subcontractor providing goods or performing services under the contract, and each of their affiliates, shall collect and remit to the Director of the Division of Taxation in the Department of the Treasury, the use tax due pursuant to the Sales and Use Tax Act, (N.J.S.A. 54:32B-1 et seq.) on all sales of tangible personal property delivered into the State. Any questions in this regard can be directed to the Division of Taxation at (609)292-6400. Form NJ-REG can be filed online at <http://www.state.nj.us/treasury/revenue/busregcert.shtml>.

Before final payment is made under the contract, the contractor shall submit to the board, a complete and accurate list of all subcontractors used and their addresses.

**N.J.S.A. 54:49-4.1: Violations of Registration Requirements; Penalties.**

A business organization that fails to provide a copy of a business registration as required pursuant to section 1 of P.L. [2001, c.134](#) (C.52:32-44 et al.) or subsection e. or f. of section 92 of P.L. [1977, c.110](#) (C.5:12-92), or that provides false information of business registration under the requirements of either of those sections, shall be liable for a penalty of \$25 for each day of violation, not to exceed \$50,000 for each business registration copy not properly provided under a contract with a contracting agency or under a casino service industry enterprise contract.

**S. CONTRACTOR/VENDOR REQUIREMENTS—OFFICE OF THE NEW JERSEY STATE COMPTROLLER**

Contractors/vendors doing business with the board of education are reminded of the following legal requirements pertaining to the Office of the New Jersey State Comptroller:

#### **A. Access to Relevant Documents and Information—N.J.S.A. 52:15C-14 (d)**

Private vendors or other persons contracting with or receiving funds from a unit in the Executive branch of State government, including an entity exercising executive branch authority, independent State authority, public institution of higher education, or unit of local government or board of education shall upon request by the State Comptroller provide the State Comptroller with prompt access to all relevant documents and information as a condition of the contract and receipt of public monies. The State Comptroller shall not disclose any document or information to which access is provided that is confidential or proprietary.

If the State Comptroller finds that any person receiving funds from a unit in the Executive branch of State government, including an entity exercising executive branch authority, independent State authority, public institution of higher education, or unit of local government or board of education refuses to provide information upon the request of the State Comptroller, or otherwise impedes or fails to cooperate with any audit or performance review, the State Comptroller may recommend to the contracting unit that the person be subject to termination of their contract, or temporarily or permanently debarred from contracting with the contracting unit.

#### **B. Maintenance of Contract Records—N.J.A.C. 17:44-2.2**

Relevant records of private vendors or other persons entering into contracts with covered entities are subject to audit or review by OSC pursuant to N.J.S.A. 52:15C-14(d).

The contractor/vendor to whom a contract has been awarded, shall maintain all documentation related to products, transactions or services under this contract for a period of five years from the date of final payment. Such records shall be made available to the New Jersey Office of the State Comptroller upon request.

#### **C. Board of Education Requirement**

In addition to, and independent of, the requirements of N.J.S.A. 52:15C-14 (d) and N.J.A.C. 17:44-2.2, the Contractor shall also maintain and make any or all books and records related to products transactions or services rendered under this contract, available to the Board of Education upon request.

#### **T. CRIMINAL HISTORY BACKGROUND CHECKS—N.J.S.A. 18A:6-7.1- REQUIREMENT**

When required, pursuant to N.J.S.A. 18A:6-7.1, providers for the services of this contract, shall submit to the school district prior to commencement of contract, evidence or proof that each employee assigned to provide services and that comes in **regular contact with students**, has had a criminal history background check, and furthermore, that said background check indicates that no criminal history record information exists on file for that worker. Failure to provide a proof of criminal history background check for any employee whose position involves regular **contact with students**, prior to commencement of contact, may be cause for breach of contract.

If it is discovered during the course of the contract that an employee has a disqualifying criminal history or the employee has not had a criminal history background check, that employee is to be removed from the as a service provider immediately.



All contracted service providers shall comply with N.J.S.A. 18A:6-7.6 et seq., as it pertains to disclosure of information from previous employers, and NJDOE Broadcast September 9, 2019, when applicable.

**U. DEBARMENT, SUSPENSION, OR DISQUALIFICATION N.J.S.A. 52:32-44.1 (a), N.J.A.C. 17:19-1.1 et seq.**

The Board of Education will not enter into a contract for work with any person, company or firm that is on the State Department of Labor and Workforce Development; Prevailing Wage Debarment List, or the State of New Jersey Consolidated Debarment Report ([www.state.nj.us/treasury/debarred](http://www.state.nj.us/treasury/debarred)). Pursuant to N.J.S.A. 52:32-44.1 (a), any person that is debarred at the federal level from contracting with a federal government agency shall be debarred from contracting for any public work in this State.

All respondents are required to submit a sworn statement indicating whether the entity listed on the proposal form or any person employed by this entity, nor the person's affiliates are not debarred from contracting with a federal government agency, nor debarred from contracting with the State of New Jersey. The Board of Education will verify the certification by consulting

- New Jersey Department of Treasury – Consolidated Debarment Report
- NJ Department of Labor and Workforce Development– Prevailing Wage Debarment List
- Federal Debarred Vendor List—System for Award Management (SAM.gov)

**V. EXAMINATION OF SPECIFICATIONS, ACKNOWLEDGEMENT**

The respondent, by submitting a proposal, acknowledges that he has carefully examined the proposal specifications, documents, addenda (if any), and the site; and that from his investigation, he has satisfied himself as to the nature and location of the work, the general and local conditions and all matters which may in any way affect the work or its performance, and that as a result of such examination, he fully understands the intent and purpose thereof, his obligations thereunder, and that he will not make any claim for, or have any right to damages, because of the lack of any information.

Each respondent submitting a proposal for a service contract shall include in his proposal price all labor, materials, equipment, services, and other requirements necessary, or incidental to, the completion of the work, and other pertinent work as hereinafter described, in accordance with the proposal specifications and documents.

**W. FORCE MAJEURE**

Neither party shall be liable in damages for any failure, hindrance or delay in the performance of any obligation under this Agreement if such delay, hindrance or failure to perform is caused by conditions beyond the control of either party, including, but not limited to, Acts of God, flood, fire, war or the public enemy, explosion, government regulations whether or not valid (including the denial or cancellation of any export or other necessary license), court order, state funding, or other unavoidable causes beyond the reasonable control of the party whose performance is affected which cannot be overcome by due diligence.

Vendors, and/or contractors who have a contract with the Board of Education to provide goods or services cannot unilaterally claim an increase in the cost of the contract because of Force Majeure.

**X. INSURANCE**      ☒ Required      ☐ Not Required

The respondent, to whom the contract is awarded for any service work or construction work, shall secure, pay the premiums for and keep in force until the contract expires, insurance of the types and amounts listed below:

Commercial General Liability

\$2,000,000. General Aggregate  
\$2,000,000. Products  
\$1,000,000. Personal Injury  
\$1,000,000. Each Occurrence Combined Single Limit for Bodily Injury and Property Damage  
\$50,000. Fire Damage  
\$5,000. Medical Expense  
\$4,000,000 Excess Umbrella Liability  
\$1,000,000 Sexual Harassment

OTHER INSURANCES

WORKERS COMPENSATION Evidence of adequate Workers Compensation Insurance as required by the laws of the State of New Jersey and the United States, must be available for perusal. The minimum limits are the following, unless a greater amount is required by law:

Bodily Injury by Accident	\$1,000,000. Each Accident
Bodily Injury by Disease	\$1,000,000. Policy Limit
Bodily Injury by Disease	\$1,000,000. Each Employee
<u>Automobile Liability</u>	\$1,000,000 Per Occurrence

INSURANCE; PROFESSIONAL LIABILITY

The successful respondent to whom the contract is awarded shall provide to the Board of Education with contract documents a Professional Liability Insurance Certificate with the following limits:

\$1,000,000 Each Incident; Occurrence; Wrongful Act  
\$3,000,000 Aggregate

**Insurance Certificate – When Required**

- The contractor must present to the Board of Education an insurance certificate in the above types and amounts before any work or service begins.
- Automobile liability insurance shall be included to cover any vehicle used by the insured.
- The certificate holder shall be as follows:

Lindenwold Board of Education  
c/o The Business Office

Additional Insured Claim -- The contractor must include the following clause on the insurance certificate.

**“Lindenwold Board of Education is named as an additional insured”**

## **Y. COMBINED CERTIFICATION: PROHIBITED ACTIVITIES IN RUSSIAN AND BELARUS & INVESTMENT ACTIVITIES IN IRAN**

P.L. 2022, c. 3 prohibits the award, renewal, amendment, or extension of State and local public contracts for goods or services with persons or entities engaging in prohibited activities in Russia or Belarus. P.L. 2012, c.25 prohibits the award or renewal of State and local public contracts for goods and services with persons or entities engaged in certain investment activities in the energy or finance sectors of Iran.

Before a goods and services contract can be entered into, vendors and contractors must certify that neither they nor any parent entity, subsidiary, or affiliate is listed on the New Jersey Department of the Treasury's list of entities determined to be engaged in prohibited activities in Russia or Belarus pursuant to P.L. 2022, c. 3 ("Russia-Belarus list") or in Iran pursuant to P.L. 2012, c. 25 ("Chapter 25 list").

The Board has provided within the specifications, a Combined Certification: Prohibited Activities in Russia and Belarus & Investments Activities in Iran form for all persons or entities, that plan to submit a bid, respond to a proposal, or renew a contract with the board, to complete, sign and submit with the proposal.

**The Combined Certification: Prohibited Activities in Russia and Belarus & Disclosure of Investment Activities in Iran Form is to be completed, certified and submitted prior to the award of contract.**

## **Z. LIABILITY – COPYRIGHT**

The contractor (vendor) shall hold and save the Board of Education, its officials and employees, harmless from liability of any nature or kind for or on account of the use of any copyrighted or un-copyrighted composition, secret process, patented or unpatented invention, article or appliance furnished or used in the performance of his contract.

## **AA. PAYMENTS**

Every effort will be made to pay vendors and contractors within thirty (30) to sixty (60) days provided the Board of Education receives the appropriate documentation including but not limited to:

- Signed voucher by vendor;
- Packing Slips; and
- Invoices.

Payment will be rendered upon completion of services or delivery of full order to the satisfaction of the Board of Education, unless otherwise agreed to by written contract or mandated by N.J.S.A. 18A:18A-40.1. The Board may, at its discretion may make partial payments.

All payments are subject to approval by the Board of Education at a public meeting. Payment may be delayed from time to time depending on the Board of Education meeting schedule.

### Invoices

The invoice clearly outlines the goods received or services rendered and the date(s) the services were rendered.



- The invoice must include the full name and address of the company.
- The invoice must include the board of education purchase order number.
- The invoice must have the company's invoice number that may be used as reference.
- The invoice must list the goods or services rendered.
- The invoice must be submitted to the Business Office.
- Invoices must be submitted within thirty (30) days of service.

#### **AB. STATEMENT OF OWNERSHIP**

No business organization, regardless of form of ownership, shall be awarded any contract for the performance of any work or the furnishing of any goods and services, unless, prior to the receipt of the bid or accompanying the bid of said business organization, bidders shall submit a statement setting forth the names and addresses of all persons and entities that own ten percent or more of its stock or interest of any type at all levels of ownership.

The included Statement of Ownership shall be completed and attached to the bid proposal. This requirement applies to all forms of business organizations, including, but not limited to, corporations and partnerships, publicly-owned corporations, limited partnerships, limited liability corporations, limited liability partnerships, sole proprietorship, and Subchapter S corporations. Failure to submit a disclosure document shall result in rejection of the bid as it cannot be remedied after bids have been opened.

Not-for-profit entities should fill in their name, check the not-for-profit box, and certify the form. No other information is required.

#### **AC. TAXES**

As a New Jersey governmental entity, the Board of Education is exempt from the requirements under New Jersey state sales and use tax (N.J.S.A. 54:32B-1 et. seq.), and does not pay any sales or use taxes. Respondents should note that they are expected to comply with the provisions of said statute and the rules and regulations promulgated thereto to qualify them for examinations and reference to any and all labor, services, materials and supplies furnished to the Board of Education. Contractors may not use the Board's tax exempt status to purchase supplies, materials, service or equipment.

A contractor may qualify for a New Jersey Sales Tax Exemption on the purchase of materials, supplies and services when these purchases are used exclusively to fulfill the terms and conditions of the contract with the Board of Education. All contractors are referred to New Jersey Division of Taxation–Tax Bulletin S&U-3 for guidance. Again, contractors are not permitted to use the Board's tax identification number to purchase supplies, materials, services of equipment.

#### **AD. TERMINATION OF CONTRACT**

If the Board determines that the contractor has failed to comply with the terms and conditions of the bid and/or proposal upon which the issuance of the contract is based or that the contractor has failed to perform said service, duties, and/or efficient manner, then the Board shall have the

authority to terminate the contract upon written notice setting forth the reason for termination and effective date of termination.

Termination by the Board of the contract does not resolve the contractor from potential liability for damages caused the District by the contractor's breach of this agreement. The Board may withhold payment due the contractor and apply same towards damages once established. The Board will act diligently in accordance with governing statutes to mitigate damages. Damages may include the additional cost of procuring said services or goods from other sources.

The contractor further agrees to indemnify and hold the District harmless from any liability to subcontractors or suppliers concerning work performed or goods provided arising out of the lawful termination of this agreement.

#### **AE. FALSE MATERIAL REPRESENTATION - N.J.S.A. 2C:21-34-97(b)**

A person commits a crime if the person knowingly makes a material representation that is false in connection with the negotiation, award, or performance of a government contract. If the contract amount is for \$25,000.00 or above, the offender is guilty of a crime of the second degree. If the contract amount exceeds \$2,500.00, but is less than \$25,000.00, the offender is guilty of a crime of the third degree. If the contract amount is for \$2,500.00 or less, the offender is guilty of a crime of the fourth degree.

#### **AF. NON COLLUSION AFFIDAVIT**

A notarized Non-Collusion Affidavit shall be submitted with the bid/proposal. The bidder/respondent has to certify that he has not directly or indirectly, entered into any agreement, participated in any collusion, discussed any or all parts of this proposal with any potential bidders, or otherwise taken any action in restraint of free, competitive bidding in connection with the above named bid, and that all statements contained in said Proposal and in this affidavit are true and correct, and made with full knowledge that the Board of Education relies upon the truth of the statements contained in said Proposal and in the statements contained in this affidavit in awarding the contract for the said bid.

The respondent has to further warrant that no person or selling agency has been employed or retained to solicit or secure such contract upon an agreement or understanding for a commission, percentage, brokerage or contingent fee, except bona fide employees of bona fide established commercial or selling agencies maintained by the respondent.

The Lindenwold Board of Education has provided a Non-Collusion Affidavit form here within the specifications package. All respondents are to complete, sign, have the signature notarized and submit the form with the proposal response.

**Failure to submit the Non-Collusion Affidavit with the proposal may be cause for the disqualification of the proposal.**

#### **AG. POLITICAL CONTRIBUTION DISCLOSURE STATEMENT – PAY TO PLAY**

##### Annual Disclosure

A business entity as defined by law is advised of its responsibility to file an annual disclosure statement on political contributions with the New Jersey Election Law Enforcement Commission

pursuant to N.J.S.A. 19:44A-20.13 (P.L. 2005 Chapter 271 section 3) if the business entity receives contracts in excess of \$50,000 from public entities in a calendar year. It is the business entity's responsibility to determine if filing is necessary. Additional information on this requirement is available from the New Jersey Election Law Enforcement commission at 1-888-313-3532 or at [www.elec.nj.us](http://www.elec.nj.us).

#### Chapter 271 Political Contribution Disclosure Form

Business entities (excluding those that are not non-profit organizations) receiving contracts in excess of \$17,500 from a board of education, are subject to the provisions of N.J.S.A. 19:44A-20.26. The law and rule provides that 10 days prior to the award of such a contract, the contractor shall disclose contributions to:

- any State, county, or municipal committee of a political party
- any legislative leadership committee\*
- any continuing political committee (a.k.a., political action committee)
- any candidate committee of a candidate for, or holder of, an elective office:
  - of the public entity awarding the contract
  - of that county in which that public entity is located
  - of another public entity within that county
  - or of a legislative district in which that public entity is located or, when the public entity is a county, of any legislative district which includes all or part of the county.

The disclosure must list reportable contributions to any of the committees that exceed \$300 per election cycle that were made during the 12 months prior to award of the contract. See N.J.S.A. 19:44A-8 and 19:44A-16 for more details on reportable contributions.

The Lindenwold Board of Education has provided a Chapter 271 Political Contribution Disclosure Form within the specifications package for use by the business entity. It is the contractor's responsibility to identify the specific committees to which contributions may have been made and need to be disclosed. The disclosed information may exceed the minimum requirement.

The enclosed Chapter 271 Political Contribution Disclosure form, a content-consistent facsimile, or an electronic data file containing the required details (along with a signed cover sheet) may be used as the contractor's submission and is disclosable to the public under the Open Public Records Act.

#### **POLITICAL CONTRIBUTIONS/AWARD OF CONTRACTS**

Pursuant to N.J.A.C. 6A:23A-6.3 (a) (1-4) please note the following:

##### Award of Contract -- Reportable Contributions -- N.J.A.C. 6A:23A-6.3 (a) (1)

"No board of education will vote upon or award any contract in the amount of \$17,500 or greater to any business entity which has made a contribution reportable by the recipient under P.L.1973, c83 (codified at N.J.S.A. 19:44A-1 et seq.) to a member of the board of education during the preceding one year period.

Contributions During Term of Contract – Prohibited -- N.J.A.C. 6A:23A-6.3 (a) (2-3)

“Contributions reportable by the recipient under P.L. 1973, c83 (codified at N.J.S.A. 19:44A-1 et seq.) to any member of the school board from any business entity doing business with the school district are prohibited during the term of the contract.”

“When a business entity referred in 4.1(e) is a natural person, contribution by that person’s spouse or child that resides therewith, shall be deemed to be a contribution by the business entity. When a business entity is other than a natural person, a contribution by any person or other business entity having an interest therein shall be deemed to be a contribution by the business entity.”

Chapter 271 Political Contribution Disclosure Form – Required -- N.J.A.C. 6A:23A-6.3 (a) (4)

All business entities shall submit with their bid/proposal package a completed and signed Chapter 271 Political Contribution Disclosure Form. The Chapter 271 form will be reviewed by the Board to determine whether the business entity is in compliance with the aforementioned N.J.A.C. 6A:23A-6.3 (a) (2) Award of Contract.

**The Chapter 271 Political Contribution Disclosure form shall be submitted with the response to the bid/proposal or no later than ten (10) days prior to the award of contract. Failure to provide the completed and signed form shall be cause for disqualification of the bid/proposal.**

**AH. INTERPRETATIONS AND ADDENDA**

No interpretation of the meaning of the specifications will be made to any Respondent orally. Every request for such interpretation should be made in writing to the Purchasing Agent and must be received at least ten (10) days prior to the date fixed for the opening of Proposals to be given consideration. Any and all interpretations and any supplemental instructions will be distributed in the form of a written addenda to the specifications. The addenda will be provided in accordance with N.J.S.A. 18a:18A-21 to the respondents by certified mail or certified fax no later than seven (7) days, Saturdays, Sundays, and holidays excepted, prior to the date for acceptance of Proposals. All addenda so issued shall become part of the contract document.

**AI. SUBCONTRACTING; ASSIGNMENT OF CONTRACT**

Contractors, services providers, and all vendors with whom the Board of Education have an executed contract may not subcontract any part of any work done or assign any part of contract for goods or materials for the Board without first receiving written permission from the School Business Administrator.

Contractors, service providers, and vendors using subcontractors assume all responsibility for work performed by subcontractors. The Board Business Office may require the following documents to be secured from all approved subcontractors:

- Insurance Certificate as outlined in the proposal specifications;
- Affirmative Action Evidence as outlined in the proposal specifications;
- New Jersey Business Registration Certificate; and
- Other documents as may be required by the Board of Education.

In cases of subcontracting, the Board of Education shall only pay the prime contractor. It is the sole responsibility of the prime contractor to ensure that all subcontractors are paid. The Board of Education shall not be responsible for payments to subcontractors and shall be held harmless against any or all claims generated against prime contractors for non-payment to subcontractors.

Transportation carriers hired by the vendor to deliver goods and materials are not considered to be subcontractors.

## **AJ. WITHDRAWAL OF PROPOSALS**

### Before The Proposal Opening

The School Business Administrator may consider a written request from a respondent to withdraw a proposal if the written request is received by the School Business Administrator before the advertised time of the proposal opening. Any respondent who has been granted permission by the School Business Administrator to have his/her proposal withdrawn cannot re-submit a proposal for the same advertised proposal project. That respondent shall also be disqualified from future proposals on the same project if the project is re-advertised.

### After The Proposal Opening

The Board of Education may consider a written request from a respondent to withdraw a proposal, if the written request is received by the School Business Administrator within five (5) business days after the proposal opening. A request to withdraw a proposal after the specified number of days will not be honored.

The contractor/vendor who wishes to withdraw a proposal must provide a certification supported by written factual evidence that an error or omission was made by the contractor and that the error or omission was a substantial computational error or an unintentional omission or both.

The request to withdraw a proposal after the proposal opening may be reviewed by the School Business Administrator, the Director of Facilities, other interested administrators' and the Architect of Record for the project (if necessary) and/or the Board Attorney and a recommendation will be made to the Board of Education. If the Board of Education grants permission to have the proposal withdrawn the contractor/vendor shall be disqualified from quoting on the same project if the project is re-advertised. If the contractor/vendor fails to meet the burden of proof to have the proposal withdrawn, the request to withdraw the proposal will be denied and if the contractor/vendor fails to execute the contract the bid guarantee will be forfeited and become property of the Board of Education.

## AFFIRMATIVE ACTION QUESTIONNAIRE

This form is to be completed and returned with the proposal. However, the Board will accept in lieu of this Questionnaire, a current Affirmative Action Evidence—Certificate of Employee Information Report

1. Our company has a federal Affirmative Action Plan approval. ☐ Yes ☐ No

**If yes**, please attach a copy of the plan to this questionnaire.

2. Our company has a N.J. State Certificate of Employee Information Report ☐ Yes ☐ No

**If yes**, please attach a copy of the certificate to this questionnaire.

3. If you answered **“NO”** to both questions No. 1 and 2, you must apply for an Affirmative Action Employee Information Report – Form AA302.

Please visit the New Jersey Department of Treasury website for the Division of Public Contracts Equal Employment Opportunity Compliance: [www.state.nj.us/treasury/contract/compliance/](http://www.state.nj.us/treasury/contract/compliance/)

- Click on “Employee Information Report”
- Complete and submit the form with the appropriate payment to:

Department of Treasury  
Division of Public Contracts/EEO Compliance  
P.O. Box 209  
Trenton, NJ 08625-0002

All fees for this application are to be paid directly to the State of New Jersey. A copy shall be submitted to the Board of Education prior to the execution or award of contract.

I certify that the above information is correct to the best of my knowledge.

Name: \_\_\_\_\_

Signature \_\_\_\_\_

Title \_\_\_\_\_ Date \_\_\_\_\_

Name of Company \_\_\_\_\_

Address \_\_\_\_\_

City, State, Zip \_\_\_\_\_

**EXHIBIT A**  
**MANDATORY EQUAL EMPLOYMENT OPPORTUNITY LANGUAGE**  
**N.J.S.A. 10:5-31 et seq. (P.L. 1975, C. 127)**  
**N.J.A.C. 17:27**  
**GOODS, PROFESSIONAL SERVICE AND GENERAL SERVICE CONTRACTS**

During the performance of this contract, the contractor agrees as follows:

The contractor or subcontractor, where applicable, will not discriminate against any employee or applicant for employment because of age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex. Except with respect to affectional or sexual orientation and gender identity or expression, the contractor will ensure that equal employment opportunity is afforded to such applicants in recruitment and employment, and that employees are treated during employment, without regard to their age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex. Such equal employment opportunity shall include, but not be limited to the following: employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided by the Public Agency Compliance Officer setting forth provisions of this nondiscrimination clause.

The contractor or subcontractor, where applicable will, in all solicitations or advertisements for employees placed by or on behalf of the contractor, state that all qualified applicants will receive consideration for employment without regard to age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex.

The contractor or subcontractor will send to each labor union, with which it has a collective bargaining agreement, a notice, to be provided by the agency contracting officer, advising the labor union of the contractor's commitments under this chapter and shall post copies of the notice in conspicuous places available to employees and applicants for employment.

The contractor or subcontractor, where applicable, agrees to comply with any regulations promulgated by the Treasurer pursuant to N.J.S.A. 10:5-31 et seq., as amended and supplemented from time to time and the Americans with Disabilities Act.

The contractor or subcontractor agrees to make good faith efforts to meet targeted county employment goals established in accordance with N.J.A.C. 17:27-5.2.

The contractor or subcontractor agrees to inform in writing its appropriate recruitment agencies including, but not limited to, employment agencies, placement bureaus, colleges, universities, and labor unions, that it does not discriminate on the basis of age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex, and that it will discontinue the use of any recruitment agency which engages in direct or indirect discriminatory practices.

The contractor or subcontractor agrees to revise any of its testing procedures, if necessary, to assure that all personnel testing conforms with the principles of job related testing, as established by the statutes and court decisions of the State of New Jersey and as established by applicable Federal law and applicable Federal court decisions.

In conforming with the targeted employment goals, the contractor or subcontractor agrees to review all procedures relating to transfer, upgrading, downgrading and layoff to ensure that all such actions are taken without regard to age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex, consistent with the statutes and court decisions of the State of New Jersey, and applicable Federal law and applicable Federal court decisions.

The contractor shall submit to the public agency, after notification of award but prior to execution of a goods and services contract, one of the following three documents:

- Letter of Federal Affirmative Action Plan Approval;
- Certificate of Employee Information Report; or
- Employee Information Report Form AA-302 (electronically provided by the Division and distributed to the public agency through the Division's website at: [http:// www.state.nj.us/treasury/contract\\_compliance/](http://www.state.nj.us/treasury/contract_compliance/)).

The contractor and its subcontractors shall furnish such reports or other documents to the Division of Purchase & Property, CCAU, EEO Monitoring Program as may be requested by the office from time to time in order to carry out the purposes of these regulations, and public agencies shall furnish such information as may be requested by the Division of Purchase & Property, CCAU, EEO Monitoring Program for conducting a compliance investigation pursuant to N.J.A.C. 17:27-1.1 et seq.

*(Revised: January, 2016)*



INSTRUCTIONS FOR COMPLETING THE  
EMPLOYEE INFORMATION REPORT (FORM AA302)

**IMPORTANT:** READ THE FOLLOWING INSTRUCTIONS CAREFULLY BEFORE COMPLETING THE FORM. PRINT OR TYPE ALL INFORMATION. FAILURE TO PROPERLY COMPLETE THE ENTIRE FORM **AND TO SUBMIT THE REQUIRED \$150.00 NON-REFUNDABLE FEE MAY DELAY ISSUANCE OF YOUR CERTIFICATE.** IF YOU HAVE A CURRENT CERTIFICATE OF EMPLOYEE INFORMATION REPORT, DO NOT COMPLETE THIS FORM UNLESS YOU ARE RENEWING A CERTIFICATE THAT IS DUE FOR EXPIRATION. DO NOT COMPLETE THIS FORM FOR CONSTRUCTION CONTRACT AWARDS.

**ITEM 1** - Enter the Federal Identification Number assigned by the Internal Revenue Service, or if a Federal Employer Identification Number has been applied for, or if your business is such that you have not or will not receive a Federal Employer Identification Number, enter the Social Security Number of the owner or of one partner, in the case of a partnership.

**ITEM 2** - Check the box appropriate to your TYPE OF BUSINESS. If you are engaged in more than one type of business check the predominate one. If you are a manufacturer deriving more than 50% of your receipts from your own retail outlets, check "Retail".

**ITEM 3** - Enter the total "number" of employees in the entire company, including part-time employees. This number shall include all facilities in the entire firm or corporation.

**ITEM 4** - Enter the name by which the company is identified. If there is more than one company name, enter the predominate one.

**ITEM 5** - Enter the physical location of the company. Include City, County, State and Zip Code.

**ITEM 6** - Enter the name of any parent or affiliated company including the City, County, State and Zip Code. If there is none, so indicate by entering "None" or N/A.

**ITEM 7** - Check the box appropriate to your type of company establishment. "Single-establishment Employer" shall include an employer whose business is conducted at only one physical location. "Multi-establishment Employer" shall include an employer whose business is conducted at more than one location.

**ITEM 8** - If "Multi-establishment" was entered in item 8, enter the number of establishments within the State of New Jersey.

**ITEM 9** - Enter the total number of employees at the establishment being awarded the contract.

**ITEM 10** - Enter the name of the Public Agency awarding the contract. Include City, County, State and Zip Code. This is not applicable if you are renewing a current Certificate.

**ITEM 11** - Enter the appropriate figures on all lines and in all columns. THIS SHALL ONLY INCLUDE EMPLOYMENT DATA FROM THE FACILITY THAT IS BEING AWARDED THE CONTRACT. DO NOT list the same employee in more than one job category. **DO NOT attach an EEO-1 Report.**

**Racial/Ethnic Groups will be defined:**

**Black:** Not of Hispanic origin. Persons having origin in any of the Black racial groups of Africa.

**Hispanic:** Persons of Mexican, Puerto Rican, Cuban, or Central or South American or other Spanish culture or origin, regardless of race.

**American Indian or Alaskan Native:** Persons having origins in any of the original peoples of North America, and who maintain cultural identification through tribal affiliation or community recognition.

**Asian or Pacific Islander:** Persons having origin in any of the original peoples of the Far East, Southeast Asia, the Indian Sub-continent or the Pacific Islands. This area includes for example, China, Japan, Korea, the Philippine Islands and Samoa.

**Non-Minority:** Any Persons not identified in any of the aforementioned Racial/Ethnic Groups.

**ITEM 12** - Check the appropriate box. If the race or ethnic group information was not obtained by 1 or 2, specify by what other means this was done in 3.

**ITEM 13** - Enter the dates of the payroll period used to prepare the employment data presented in Item 12.

**ITEM 14** - If this is the first time an Employee Information Report has been submitted for this company, check block "Yes".

**ITEM 15** - If the answer to Item 15 is "No", enter the date when the last Employee Information Report was submitted by this company.

**ITEM 16** - Print or type the name of the person completing the form. Include the signature, title and date.

**ITEM 17** - Enter the physical location where the form is being completed. Include City, State, Zip Code and Phone Number.

TYPE OR PRINT IN SHARP BALL POINT PEN

THE VENDOR IS TO COMPLETE THE EMPLOYEE INFORMATION REPORT FORM (AA302) AND RETAIN A COPY FOR THE VENDOR'S OWN FILES. THE VENDOR SHOULD ALSO SUBMIT A COPY TO THE PUBLIC AGENCY AWARDED THE CONTRACT IF THIS IS YOUR FIRST REPORT; AND FORWARD ONE COPY **WITH A CHECK IN THE AMOUNT OF \$150.00 PAYABLE TO THE TREASURER, STATE OF NEW JERSEY (FEE IS NON-REFUNDABLE)** TO:

NJ Department of the Treasury  
Division of Public Contracts Equal Employment Opportunity Compliance  
P.O. Box 206  
Trenton, New Jersey 08625-0206 Telephone No. (609) 292-5473



STATE OF NEW JERSEY  
Division of Purchase & Property  
Contract Compliance Audit Unit  
EEO Monitoring Program

EMPLOYEE INFORMATION REPORT

IMPORTANT-READ INSTRUCTIONS CAREFULLY BEFORE COMPLETING FORM. FAILURE TO PROPERLY COMPLETE THE ENTIRE FORM AND TO SUBMIT THE REQUIRED \$150.00 FEE MAY DELAY ISSUANCE OF YOUR CERTIFICATE. DO NOT SUBMIT EEO-1 REPORT FOR SECTION B, ITEM 11. For Instructions on completing the form, go to: [http://www.state.nj.us/treasury/contract\\_compliance/pdf/aa302ins.pdf](http://www.state.nj.us/treasury/contract_compliance/pdf/aa302ins.pdf)

SECTION A - COMPANY IDENTIFICATION

1. FID NO. OR SOCIAL SECURITY	2. TYPE OF BUSINESS <input type="checkbox"/> 1. MFG <input type="checkbox"/> 2. SERVICE <input type="checkbox"/> 3. WHOLESALE <input type="checkbox"/> 4. RETAIL <input type="checkbox"/> 5. OTHER	3. TOTAL NO. EMPLOYEES IN THE ENTIRE COMPANY
4. COMPANY NAME		
5. STREET	CITY	COUNTY STATE ZIP CODE
6. NAME OF PARENT OR AFFILIATED COMPANY (IF NONE, SO INDICATE)		CITY STATE ZIP CODE
7. CHECK ONE: IS THE COMPANY: <input type="checkbox"/> SINGLE-ESTABLISHMENT EMPLOYER <input type="checkbox"/> MULTI-ESTABLISHMENT EMPLOYER		
8. IF MULTI-ESTABLISHMENT EMPLOYER, STATE THE NUMBER OF ESTABLISHMENTS IN NJ		
9. TOTAL NUMBER OF EMPLOYEES AT ESTABLISHMENT WHICH HAS BEEN AWARDED THE CONTRACT		
10. PUBLIC AGENCY AWARDING CONTRACT		
CITY COUNTY STATE ZIP CODE		

Official Use Only	DATE RECEIVED	INAUG. DATE	ASSIGNED CERTIFICATION NUMBER
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SECTION B - EMPLOYMENT DATA

11. Report all permanent, temporary and part-time employees ON YOUR OWN PAYROLL. Enter the appropriate figures in each column and in all columns. Where there are no employees in a particular category, enter a zero. Include ALL employees, not just those in minority/non-minority categories. Columns 1, 2, & 3. DO NOT SUBMIT AN EEO-1 REPORT.

JOB CATEGORIES	ALL EMPLOYEES			PERMANENT MINORITY EMPLOYEES BREAKDOWN									
	COL 1 TOTAL (Cols 2 & 3)	COL 2 MALE	COL 3 FEMALE	***** MALE *****				***** FEMALE *****					
				BLACK	HISPANIC	ASIAN	AMER. INDIAN	BLACK	HISPANIC	AMER. INDIAN	ASIAN	NON MIN.	
Officials/ Managers													
Professionals													
Technicians													
Sales Workers													
Office & Clerical													
Craftworkers (Skilled)													
Operatives (Semi-skilled)													
Laborers (Unskilled)													
Service Workers													
TOTAL													
Totalemployment From previous Report (if any)													
Temporary & Part-Time Employees													

12. HOW WAS INFORMATION AS TO RACE OR ETHNIC GROUP IN SECTION B OBTAINED? <input type="checkbox"/> 1. Visual Survey <input type="checkbox"/> 2. Employment Record <input type="checkbox"/> 3. Other (Specify)	14. IS THIS THE FIRST Employee Information Report Submitted? 1. YES <input type="checkbox"/> 2. NO <input type="checkbox"/>	15. IF NO, DATE LAST REPORT SUBMITTED MO. DAY YEAR
13. DATES OF PAYROLL PERIOD USED From: To:		

SECTION C - SIGNATURE AND IDENTIFICATION

16. NAME OF PERSON COMPLETING FORM (Print or Type)	SIGNATURE	TITLE	DATE MO DAY YEAR
17. ADDRESS NO. & STREET	CITY	COUNTY	STATE ZIP CODE PHONE (AREA CODE, NO. EXTENSION)

## STATEMENT OF OWNERSHIP DISCLOSURE

N.J.S.A. 52:25-24.2 (P.L. 1977, c.33, as amended by P.L. 2016, c.43)

**This statement shall be completed, certified to, and included with all bid and proposal submissions. Failure to submit the required information is cause for automatic rejection of the bid or proposal.**

Name of Organization: \_\_\_\_\_

Organization Address: \_\_\_\_\_

City, State, ZIP: \_\_\_\_\_

**Part I Check the box that represents the type of business organization:**

- ☐ Sole Proprietorship (skip Parts II and III, execute certification in Part IV)
- ☐ Non-Profit Corporation (skip Parts II and III, execute certification in Part IV)
- ☐ For-Profit Corporation (any type) ☐ Limited Liability Company (LLC)
- ☐ Partnership ☐ Limited Partnership ☐ Limited Liability Partnership (LLP)
- ☐ Other (be specific): \_\_\_\_\_

**Part II Check the appropriate box**

- ☐ The list below contains the names and addresses of all stockholders in the corporation who own 10 percent or more of its stock, of any class, or of all individual partners in the partnership who own a 10 percent or greater interest therein, or of all members in the limited liability company who own a 10 percent or greater interest therein, as the case may be. **(COMPLETE THE LIST BELOW IN THIS SECTION)**
- OR**
- ☐ No one stockholder in the corporation owns 10 percent or more of its stock, of any class, or no individual partner in the partnership owns a 10 percent or greater interest therein, or no member in the limited liability company owns a 10 percent or greater interest therein, as the case may be. **(SKIP TO PART IV)**

(Please attach additional sheets if more space is needed):

Name of Individual or Business Entity	Home Address (for Individuals) or Business Address

**Part III DISCLOSURE OF 10% OR GREATER OWNERSHIP IN THE STOCKHOLDERS, PARTNERS OR LLC MEMBERS LISTED IN PART II**

If a bidder has a direct or indirect parent entity which is publicly traded, and any person holds a 10 percent or greater beneficial interest in the publicly traded parent entity as of the last annual federal Security and Exchange Commission (SEC) or foreign equivalent filing, ownership disclosure can be met by providing links to the website(s) containing the last annual filing(s) with the federal Securities and Exchange Commission (or foreign equivalent) that contain the name and address of each person holding a 10% or greater beneficial interest in the publicly traded parent entity, along with the relevant page numbers of the filing(s) that contain the information on each such person. **Attach additional sheets if more space is needed.**

Website (URL) containing the last annual SEC (or foreign equivalent) filing	Page #'s

**Please list** the names and addresses of each stockholder, partner or member owning a 10 percent or greater interest in any corresponding corporation, partnership and/or limited liability company (LLC) listed in Part II **other than for any publicly traded parent entities referenced above.** The disclosure shall be continued until names and addresses of every non-corporate stockholder, and individual partner, and member exceeding the 10 percent ownership criteria established pursuant to N.J.S.A. 52:25-24.2 has been listed. **Attach additional sheets if more space is needed.**

Stockholder/Partner/Member and Corresponding Entity Listed in Part II	Home Address (for Individuals) or Business Address

**Part IV Certification**

I, being duly sworn upon my oath, hereby represent that the foregoing information and any attachments thereto to the best of my knowledge are true and complete. I acknowledge: that I am authorized to execute this certification on behalf of the bidder/proposer; that the Lindenwold Board of Education is relying on the information contained herein and that I am under a continuing obligation from the date of this certification through the completion of any contracts with the Lindenwold Board of Education to notify the Lindenwold Board of Education in writing of any changes to the information contained herein; that I am aware that it is a criminal offense to make a false statement or misrepresentation in this certification, and if I do so, I am subject to criminal prosecution under the law and that it will constitute a material breach of my agreement(s) with the, permitting the Lindenwold Board of Education to declare any contract(s) resulting from this certification void and unenforceable.

Full Name (Print):		Title:	
Signature:		Date:	

**This statement shall be completed, certified to, and included with all bid and proposal submissions. Failure to submit the required information is cause for automatic rejection of the bid or proposal.**

---

## NON-COLLUSION AFFIDAVIT

Re: Proposal for the Lindenwold Board of Education.

STATE OF \_\_\_\_\_)

Date: \_\_\_\_\_

:ss:

COUNTY OF \_\_\_\_\_)

I, \_\_\_\_\_ of the City of \_\_\_\_\_

in the County of \_\_\_\_\_ and the State of \_\_\_\_\_

of full age, being duly sworn according to law on my oath depose and say that:

I am \_\_\_\_\_ of

Position in Company

the firm of \_\_\_\_\_ and the respondent making the Proposal for the above names contract, and that I executed the said Proposal with full authority so to do; that I have not, directly or indirectly, entered into any agreement, participated in any collusion, discussed any or all parts of this proposal with any potential bidders, or otherwise taken any action in restraint of free, competitive bidding in connection with the above named bid, and that all statements contained in said Proposal and in this affidavit are true and correct, and made with full knowledge that the Lindenwold Board of Education relies upon the truth of the statements contained in said Proposal and in the statements contained in this affidavit in awarding the contract for the said proposal.

I further warrant that no person or selling agency has been employed or retained to solicit or secure such contract upon an agreement or understanding for a commission, percentage, brokerage or contingent fee, except bona fide employees of bona fide established commercial or selling agencies maintained by

\_\_\_\_\_  
(Print Name of Contractor/Vendor)

Subscribed and sworn to: \_\_\_\_\_

(SIGNATURE OF CONTRACTOR/VENDOR)

before me this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.  
Month Year

\_\_\_\_\_  
**NOTARY PUBLIC SIGNATURE**

\_\_\_\_\_  
Print Name of Notary Public

My commission expires \_\_\_\_\_, \_\_\_\_\_. – Seal  
Month Day Year

# LINDENWOLD BOARD OF EDUCATION

## Chapter 271 Political Contribution Disclosure Form (Contracts that Exceed \$17,500.00) Ref. N.J.S.A. 52:34-25

The undersigned, being authorized and knowledgeable of the circumstances, does hereby certify that \_\_\_\_\_ (Business Entity) has made the following **reportable** political contributions to any elected official, political candidate or any political committee as defined in N.J.S.A. 19:44-20.26 during the twelve (12) months preceding this award of contract:

### Reportable Contributions

<u>Date of Contribution</u>	<u>Amount of Contribution</u>	<u>Name of Recipient Elected Official/ Committee/Candidate</u>	<u>Name of Contributor</u>

The Business Entity may attach additional pages if needed.

☐ **No Reportable Contributions** (Please check (✓) if applicable.)

I certify that \_\_\_\_\_ (Business Entity) made no reportable contributions to any elected official, political candidate or any political committee as defined in N.J.S.A. 19:44-20.26.

### Certification

I certify, that the information provided above is in full compliance with Public Law 2005—Chapter 271.

Name of Authorized Agent \_\_\_\_\_

Signature \_\_\_\_\_ Title \_\_\_\_\_

Business Entity \_\_\_\_\_

\_\_\_\_\_

## C. 271 POLITICAL CONTRIBUTION DISCLOSURE FORM

### Contractor Instructions

Business entities (contractors) receiving contracts from a public agency that are NOT awarded pursuant to a "fair and open" process (defined at N.J.S.A. 19:44A-20.7) are subject to the provisions of P.L. 2005, c. 271, s.2 (N.J.S.A. 19:44A-20.26). This law provides that 10 days prior to the award of such a contract, the contractor shall disclose contributions to:

- any State, county, or municipal committee of a political party
- any legislative leadership committee\*
- any continuing political committee (a.k.a., political action committee)
- any candidate committee of a candidate for, or holder of, an elective office:
  - of the public entity awarding the contract
  - of that county in which that public entity is located
  - of another public entity within that county
  - or of a legislative district in which that public entity is located or, when the public entity is a county, of any legislative district which includes all or part of the county

The disclosure must list reportable contributions to any of the committees that exceed \$300 per election cycle that were made during the 12 months prior to award of the contract. See N.J.S.A. 19:44A-8 and 19:44A-16 for more details on reportable contributions.

N.J.S.A. 19:44A-20.26 itemizes the parties from whom contributions must be disclosed when a business entity is not a natural person. This includes the following:

- individuals with an "interest" ownership or control of more than 10% of the profits or assets of a business entity or 10% of the stock in the case of a business entity that is a corporation for profit
- all principals, partners, officers, or directors of the business entity or their spouses
- any subsidiaries directly or indirectly controlled by the business entity
- IRS Code Section 527 New Jersey based organizations, directly or indirectly controlled by the business entity and filing as continuing political committees, (PACs).

When the business entity is a natural person, "a contribution by that person's spouse or child, residing therewith, shall be deemed to be a contribution by the business entity." [N.J.S.A. 19:44A-20.26(b)] The contributor must be listed on the disclosure.

Any business entity that fails to comply with the disclosure provisions shall be subject to a fine imposed by ELEC in an amount to be determined by the Commission which may be based upon the amount that the business entity failed to report.

The enclosed list of agencies is provided to assist the contractor in identifying those public agencies whose elected official and/or candidate campaign committees are affected by the disclosure requirement. It is the contractor's responsibility to identify the specific committees to which contributions may have been made and need to be disclosed. The disclosed information may exceed the minimum requirement.

The enclosed form, a content-consistent facsimile, or an electronic data file containing the required details (along with a signed cover sheet) may be used as the contractor's submission and is disclosable to the public under the Open Public Records Act.

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<sup>1</sup> N.J.S.A. 19:44A-3(s): "The term "legislative leadership committee" means a committee established, authorized to be established, or designated by the President of the Senate, the Minority Leader of the Senate, the Speaker of the General Assembly or the Minority Leader of the General Assembly pursuant to section 16 of P.L.1993, c.65 (C.19:44A-10.1) for the purpose of receiving contributions and making expenditures."

**P.L. 2005, c.271**

(Unofficial version, Assembly Committee Substitute to A-3013, First Reprint\*)

**AN ACT** authorizing units of local government to impose limits on political contributions by contractors and supplementing Title 40A of the New Jersey Statutes and Title 19 of the Revised Statutes.

**BE IT ENACTED** by the Senate and General Assembly of the State of New Jersey:

**40A:11-51** 1. a. A county, municipality, independent authority, board of education, or fire district is hereby authorized to establish by ordinance, resolution or regulation, as may be appropriate, measures limiting the awarding of public contracts therefrom to business entities that have made a contribution pursuant to P.L.1973, c.83 (C.19:44A-I et seq.) and limiting the contributions that the holders of a contract can make during the term of a contract, notwithstanding the provisions and parameters of sections 1 through 12 of P.L.2004, c.19 (C. 19:44A-20.2 et al.) and section 22 of P.L.1973, c.83 (C.19:44A-22).

b. The provisions of P.L.2004, c.19 shall not be construed to supersede or preempt any ordinance, resolution or regulation of a unit of local government that limits political contributions by business entities performing or seeking to perform government contracts. Any ordinance, resolution or regulation in effect on the effective date of P.L.2004, c.19 shall remain in effect and those adopted after that effective date shall be valid and enforceable.

c. An ordinance, resolution or regulation adopted or promulgated as provided in this section shall be filed with the Secretary of State.

**52:34-25** 2. a. Not later than 10 days prior to entering into any contract having an anticipated value in excess of \$17,500, except for a contract that is required by law to be publicly advertised for bids, a State agency, county, municipality, independent authority, board of education, or fire district shall require any business entity bidding thereon or negotiating therefor, to submit along with its bid or price quote, a list of political contributions as set forth in this subsection that are reportable by the recipient pursuant to the provisions of P.L.1973, c.83 (C.19:44A-I et seq.) and that were made by the business entity during the preceding 12 month period, along with the date and amount of each contribution and the name of the recipient of each contribution. A business entity contracting with a State agency shall disclose contributions to any State, county, or municipal committee of a political party, legislative leadership committee, candidate committee of a candidate for, or holder of, a State elective office, or any continuing political committee. A business entity contracting with a county, municipality, independent authority, other than an independent authority that is a State agency, board of education, or fire district shall disclose contributions to: any State, county, or municipal committee of a political party; any legislative leadership committee; or any candidate committee of a candidate for, or holder of, an elective office of that public entity, of that county in which that public entity is located, of another public entity within that county, or of a legislative district in which that public entity is located or, when the public entity is a county, of any legislative district which includes all or part of the county, or any continuing political committee.

The provisions of this section shall not apply to a contract when a public emergency requires the immediate delivery of goods or services.

b. When a business entity is a natural person, a contribution by that person's spouse or child, residing therewith, shall be deemed to be a contribution by the business entity. When a business entity is other than a natural person, a contribution by any person or other business entity having an interest therein shall be deemed to be a contribution by the business entity. When a business entity is other than a natural person, a contribution by: all principals, partners, officers, or directors of the business entity or their spouses; any subsidiaries directly or indirectly controlled by the business entity; or any political organization organized under section 527 of the Internal Revenue Code that is directly or indirectly controlled by the business entity, other than a candidate committee, election fund, or political party committee, shall be deemed to be a contribution by the business entity.

c. As used in this section:

"business entity" means a natural or legal person, business corporation, professional services corporation, limited liability company, partnership, limited partnership, business trust, association or any other legal commercial entity organized under the laws of this State or of any other state or foreign jurisdiction;

"interest" means the ownership or control of more than 10% of the profits or assets of a business entity or 10% of the stock in the case of a business entity that is a corporation for profit, as appropriate; and

"State agency" means any of the principal departments in the Executive Branch of the State Government, and any division, board, bureau, office, commission or other instrumentality within or created by such department, the Legislature of the State and any office, board, bureau or commission within or created by the Legislative Branch, and any independent State authority, commission, instrumentality or agency.

d. Any business entity that fails to comply with the provisions of this section shall be subject to a fine imposed by the New Jersey Election Law Enforcement Commission in an amount to be determined by the commission which may be based upon the amount that the business entity failed to report.

**19:44A-20.13** 3. a. Any business entity making a contribution of money or any other thing of value, including an in-kind contribution, or pledge to make a contribution of any kind to a candidate for or the holder of any public office having ultimate responsibility for the awarding of public contracts, or to a political party committee, legislative leadership committee, political committee or continuing political committee, which has received in any calendar year \$50,000 or more in the aggregate through agreements or contracts with a public entity, shall file an annual disclosure statement with the New Jersey Election Law Enforcement Commission, established pursuant to section 5 of P.L.1973, c.83 (C.19:44A-5), setting forth all such contributions made by the business entity during the 12 months prior to the reporting deadline.

b. The commission shall prescribe forms and procedures for the reporting required in subsection a. of this section which shall include, but not be limited to:

(1) the name and mailing address of the business entity making the contribution, and the amount contributed during the 12 months prior to the reporting deadline;

(2) the name of the candidate for or the holder of any public office having ultimate responsibility for the awarding of public contracts, candidate committee, joint candidates committee, political party committee, legislative leadership committee, political committee or continuing political committee receiving the contribution; and

(3) the amount of money the business entity received from the public entity through contract or agreement, the dates, and information identifying each contract or agreement and describing the goods, services or equipment provided or property sold.

c. The commission shall maintain a list of such reports for public inspection both at its office and through its Internet site.

d. When a business entity is a natural person, a contribution by that person's spouse or child, residing therewith, shall be deemed to be a contribution by the business entity. When a business entity is other than a natural person, a contribution by any person or other business entity having an interest therein shall be deemed to be a contribution by the business entity. When a business entity is other than a natural person, a contribution by: all principals, partners, officers, or directors of the business entity, or their spouses; any subsidiaries directly or indirectly controlled by the business entity; or any political organization organized under section 527 of the Internal Revenue Code that is directly or indirectly controlled by the business entity, other than a candidate committee, election fund, or political party committee, shall be deemed to be a contribution by the business entity.

As used in this section:

"business entity" means a natural or legal person, business corporation, professional services corporation, limited liability company, partnership, limited partnership, business trust, association or any other legal commercial entity organized under the laws of this State or of any other state or foreign jurisdiction; and

"interest" means the ownership or control of more than 10% of the profits or assets of a business entity or 10% of the stock in the case of a business entity that is a corporation for profit, as appropriate.

e. Any business entity that fails to comply with the provisions of this section shall be subject to a fine imposed by the New Jersey Election Law Enforcement Commission in an amount to be determined by the commission which may be based upon the amount that the business entity failed to report.

4. This act shall take effect immediately.



STANDARD BID DOCUMENT REFERENCE						
<b>Name of Form</b>	<b>COMBINED CERTIFICATION: PROHIBITED ACTIVITIES IN RUSSIA AND BELARUS &amp; INVESTMENT ACTIVITIES IN IRAN</b>					
<b>Statutory Reference</b>	P.L. 2022, c. 3 N.J.S.A. 52:32-55 et seq. N.J.S.A. 40A:11-2.1 N.J.S.A. 18A:18A-49.4					
<b>Applicability</b>		<b>Y/N</b>		<b>Mandatory</b>	<b>Optional</b>	<b>N/A</b>
	<b>LPCL</b>	<b>Y</b>	Goods and Services	<b>X</b>		
	<b>PSCL</b>	<b>Y</b>	Construction			<b>X</b>
<b>Instructions Reference</b>						
<b>Description</b>	<p>P.L. 2022, c. 3 prohibits the award, renewal, amendment, or extension of State and local public contracts for goods or services with persons or entities engaging in prohibited activities in Russia or Belarus. P.L. 2012, c.25 prohibits the award or renewal of State and local public contracts for goods and services with persons or entities engaged in certain investment activities in the energy or finance sectors of Iran.</p> <p>Before a goods and services contract can be entered into, vendors and contractors must certify that neither they nor any parent entity, subsidiary, or affiliate is listed on the New Jersey Department of the Treasury's list of entities determined to be engaged in prohibited activities in Russia or Belarus pursuant to P.L. 2022, c. 3 ("<a href="#">Russia-Belarus list</a>") or in Iran pursuant to P.L. 2012, c. 25 ("<a href="#">Chapter 25 list</a>").</p>					

The Certification form requires the insertion of contracting unit identification information which should be filled in (in italics on the form) prior to its use.

## Prohibited Russia-Belarus Activities & Iran Investment Activities

Person or Entity

### Part 1: Certification

#### COMPLETE PART 1 BY CHECKING ONE OF THE THREE BOXES BELOW

Pursuant to law, any person or entity that is a successful bidder or proposer, or otherwise proposes to enter into or renew a contract, for goods or services must complete the certification below prior to contract award to attest, under penalty of perjury, that neither the person or entity, nor any parent entity, subsidiary, or affiliate, is identified on the Department of Treasury's Russia-Belarus list or Chapter 25 list as a person or entity engaging in prohibited activities in Russia, Belarus or Iran. Before a contract for goods or services can be amended or extended, a person or entity must certify that neither the person or entity, nor any parent entity, subsidiary, or affiliate, is identified on the Department of Treasury's Russia-Belarus list. Both lists are found on Treasury's website at the following web addresses:

<https://www.nj.gov/treasury/administration/pdf/RussiaBelarusEntityList.pdf>  
[www.state.nj.us/treasury/purchase/pdf/Chapter25List.pdf](http://www.state.nj.us/treasury/purchase/pdf/Chapter25List.pdf).

As applicable to the type of contract, the above-referenced lists must be reviewed prior to completing the below certification.

A person or entity unable to make the certification must provide a detailed, accurate, and precise description of the activities of the person or entity, or of a parent entity, subsidiary, or affiliate, engaging in prohibited activities in Russia or Belarus and/or investment activities in Iran. The person or entity must cease engaging in any prohibited activities and provide an updated certification before the contract can be entered into.

If a vendor or contractor is found to be in violation of law, action may be taken as appropriate and as may be provided by law, rule, or contract, including but not limited to imposing sanctions, seeking compliance, recovering damages, declaring the party in default, and seeking debarment or suspension of the party.

### CONTRACT AWARDS AND RENEWALS



*I certify, pursuant to law, that neither the person or entity listed above, nor any parent entity, subsidiary, or affiliate appears on the N.J. Department of Treasury's lists of entities engaged in prohibited activities in Russia or Belarus pursuant to P.L. 2022, c. 3 or in investment activities in Iran pursuant to P.L. 2012, c. 25 ("Chapter 25 List"). I further certify that I am the person listed above, or I am an officer or representative of the entity listed above and am authorized to make this certification on its behalf. (Skip Part 2 and sign and complete the Certification below.)*

## CONTRACT AMENDMENTS AND EXTENSIONS



*I certify, pursuant to law, that neither the person or entity listed above, nor any parent entity, subsidiary, or affiliate is listed on the N.J. Department of the Treasury's lists of entities determined to be engaged in prohibited activities in Russia or Belarus pursuant to P.L. 2022, c. 3. I further certify that I am the person listed above, or I am an officer or representative of the entity listed above and am authorized to make this certification on its behalf. (Skip Part 2 and sign and complete the Certification below.)*

## IF UNABLE TO CERTIFY



*I am unable to certify as above because the person or entity and/or a parent entity, subsidiary, or affiliate is listed on the Department's Russia-Belarus list and/or Chapter 25 Iran list. I will provide a detailed, accurate, and precise description of the activities as directed in Part 2 below, and sign and complete the Certification below. Failure to provide such will prevent the award of the contract to the person or entity, and appropriate penalties, fines, and/or sanctions will be assessed as provided by law.*

## Part 2: Additional Information

### PLEASE PROVIDE FURTHER INFORMATION RELATED TO PROHIBITED ACTIVITIES IN RUSSIA OR BELARUS AND/OR INVESTMENT ACTIVITIES IN IRAN.

You must provide a detailed, accurate, and precise description of the activities of the person or entity, or of a parent entity, subsidiary, or affiliate, engaging in prohibited activities in Russia or Belarus and/or investment activities in Iran in the space below and, if needed, on additional sheets provided by you.

### Part 3: Certification of True and Complete Information

*I, being duly sworn upon my oath, hereby represent and state that the foregoing information and any attachments there, to the best of my knowledge, are true and complete. I attest that I am authorized to execute this certification on behalf of the above-referenced person or entity.*

*I acknowledge that the <Name of Contracting Unit> is relying on the information contained herein and hereby acknowledge that I am under a continuing obligation from the date of this certification through the completion of any contracts with the <Name of Contracting Unit> to notify the <Name of Contracting Unit> in writing of any changes to the answers of information contained herein.*

*I acknowledge that I am aware that it is a criminal offense to make a false statement or misrepresentation in this certification. If I do so, I recognize that I am subject to criminal prosecution under the law and that it will also constitute a material breach of my agreement(s) with the <Name of Contracting Unit> and that the <Name of Contracting Unit> at its option may declare any contract(s) resulting from this certification void and unenforceable.*

<b>Full Name (Print)</b>		<b>Title</b>	
<b>Signature</b>		<b>Date</b>	

# Request for Taxpayer Identification Number and Certification

► Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

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

Print or type. See Specific Instructions on page 3.	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 of the person whose name is entered on line 1. Check only <b>one</b> of the following seven boxes.  <input type="checkbox"/> Individual/sole proprietor or single-member LLC  <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► _____ <b>Note:</b> Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is <b>not</b> disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.  <input type="checkbox"/> Other (see instructions) ► _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):  Exempt payee code (if any) _____  Exemption from FATCA reporting code (if any) _____  <i>(Applies to accounts maintained outside the U.S.)</i>
	5 Address (number, street, and apt. or suite no.) See instructions.	Requester's name and address (optional)
	6 City, state, and ZIP code	
	7 List account number(s) here (optional)	

## Part I Taxpayer Identification Number (TIN)

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

**Note:** If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* 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 for Part II, later.

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.** For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9).

## 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, later.*

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. 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*, later, for further information.

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

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

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

**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 Pub. 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 24% 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 instructions for Part II for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding 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*, later, and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships*, earlier.

## 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*, later, and the Instructions for the Requester of Form W-9 for more information.

## Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you 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 (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

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

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation
• Individual • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	Individual/sole proprietor or single-member LLC
• LLC treated as a partnership for U.S. federal tax purposes, • LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or • LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• Partnership	Partnership
• Trust/estate	Trust/estate

### Line 4, Exemptions

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

#### Exempt payee code.

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

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space 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 <sup>1</sup>	Generally, exempt payees 1 through 5 <sup>2</sup>
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

<sup>1</sup> See Form 1099-MISC, Miscellaneous Income, and its instructions.

<sup>2</sup> 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. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

## Line 6

Enter your city, state, and ZIP code.

## Part I. Taxpayer Identification Number (TIN)

**Enter your TIN in the appropriate box.** If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS 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.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). 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 *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

**How to get a TIN.** If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at [www.SSA.gov](http://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](http://www.irs.gov/Businesses) and clicking on Employer Identification Number (EIN) under Starting a Business. Go to [www.irs.gov/Forms](http://www.irs.gov/Forms) to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to [www.irs.gov/OrderForms](http://www.irs.gov/OrderForms) to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

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 item 1, 4, or 5 below indicates otherwise.

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

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



**1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.**

You must give your correct TIN, but you do not have to sign the certification.

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

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

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

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

**What Name and Number To Give the Requester**

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee <sup>1</sup>
b. So-called trust account that is not a legal or valid trust under state law	The actual owner <sup>1</sup>
6. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
7. 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:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

For this type of account:	Give name and EIN of:
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing 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

<sup>1</sup> 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.

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup> 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.

<sup>4</sup> 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*, earlier.

**\*Note:** The 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 Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 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](mailto: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](mailto:spam@uce.gov) or report them at [www.ftc.gov/complaint](http://www.ftc.gov/complaint). You can contact the FTC at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see [www.IdentityTheft.gov](http://www.IdentityTheft.gov) and Pub. 5027.

Visit [www.irs.gov/IdentityTheft](http://www.irs.gov/IdentityTheft) to learn more about identity theft and how to reduce your risk.

## Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and 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.