Town of Salem NH
Municipal Services Dept.
Tree Removal Services

Sealed Bid (2016-026)

SALEM PURCHASING
Christine Wholley, Purchasing Agent
603-890-2090 fax 603-890-2091
cawholley@ci.salem.nh.us

Leon Goodwin III, Town Manager

Prepared for and in coordination with the
Salem NH Municipal Services Dept.
Director of Municipal Services Roy Sorenson
603-890-2154
rsorenson@ci.salem.nh.us
REQUEST FOR PROPOSALS
TREE REMOVAL

The Town of Salem intends to contract a qualified company for tree removal at multiple locations throughout Salem. Proposals must be received no later than Thursday, November, 10, 2016 before 11:00 a.m., to be eligible for consideration by the Town. Proposals must be submitted in a sealed envelope that is clearly marked: Proposal for Tree Removal, Attention: Christine Wholley, Purchasing Agent, and delivered to Salem, NH Town Hall, 33 Geremonty Drive, Salem, NH 03079 where all correspondence relating to this RFQ, shall be date and time stamped.

The subject contract will run from the date of execution through December 31, 2018. Work shall be separated into three (3) separate Parts. Part A Work involves removal of all marked trees within the project limits for Klein Drive and Haverhill Road (between Christine Lane and Haverhill Rd bridge) for upcoming 2017 roadway reconstruction. Stump removal will not be required. Part B Work will involve tree removal on an as needed basis throughout town for the duration of the contract. Part C Work shall consisted of tree removal during or immediately following a natural disaster, such as a hurricane or severe ice or windstorm.

Construction supervision shall be under the general guidance of the Town of Salem Municipal Services Department. The Deputy Director of Municipal Services shall approve any and all changes, modifications or alterations to the specifications. All Work shall conform to the Town of Salem Specifications (See Appendix A for Town of Salem supplemental specification to NHDOT item 201) and applicable sections of the State of New Hampshire Standard Specifications for Road and Bridge Construction, dated August 2010 including revisions. All materials, equipment and labor shall be furnished by the Contractor to complete the Work as specified.
GENERAL TERMS AND CONDITIONS

PREPARATIONS OF BIDS/PROPOSALS: Proposals shall be submitted on the forms provided and must be signed by the Bidder or his authorized representative. The person signing the proposal shall initial any corrections to entries made on the attached forms.

Vendors must provide pricing on all items appearing on the bid forms unless specific directions in the advertisement, on the bid form or in the special provisions allowed for partial bids. Failure to provide pricing on all items may disqualify the bid. Alternative bids will be considered, unless otherwise stated, only if the alternate is described completely, including, but not limited to, sample, if requested and specifications sufficient so that a comparison to the request can be made.

Any questions or inquiries must be submitted in writing, and must be received by the Purchasing Department no later than seven (7) calendar days before the Request for Proposal due date to be considered. Any changes to the Request for Proposal will be provided to all bidders of record.

Completed Bid proposals shall contain the following:

- Completed and executed Bid Form
- Narrative of work experience and qualifications.
- Executed Statement of Non-Collusion
- Executed Indemnification Agreement
- Completed Notice to Qualified Firms
- Completed Specifications Exception Form

Prospective Bidders are encouraged to complete the No Bid Questionnaire (See Appendix C) if they choose not to bid.

SUBMITTED BIDS/PROPOSALS: Proposals must be submitted as directed in the Notice to Qualified Firms, and on the forms provided unless otherwise specified. Proposals must be typewritten or printed in ink. Proposals must be mailed or delivered in person. Proposals that are faxed or emailed will not be accepted.

WITHDRAWING BIDS/PROPOSALS: Proposals may be withdrawn prior to the opening date and time upon written request of the Bidder up to three (3) calendar days prior to the bid opening. Negligence on the part of the Bidder in preparing his/her proposal shall not constitute a right to withdraw a proposal subsequent to the proposal opening.

PROPOSAL EVALUATION: The Town of Salem (Owner) reserves the right to reject any and all proposals received in response to the proposal. A proposal may be rejected, if the Bidder:

- Fails to adhere to one or more of the provisions established in the Bid and General Terms and Conditions.
- Fails to submit its proposal at the time or in the format specified herein or to supply the minimum information requested herein.
- Fails to meet the minimum evaluation criteria specified in the Bid and General Terms and Conditions.
- Fails to submit its proposal to the required address on or before the deadline date established by the Town.
- Misrepresents its services, experience and personnel by providing demonstrably false information in its proposal or fails to provide material information.
- Fails to submit its cost on the enclosed bid form.
- Refuses a reasonable request for an interview.
- Refuses to provide clarification requested by the town.

**RECEIPT AND OPENING OF PROPOSALS:** Proposals shall be submitted prior to the time fixed in the Request for Sealed Bids/RFP. Proposals received after the time so indicated shall be returned unopened.

**PROPOSAL RESULTS:** All sealed bids received will be considered confidential and not available for public review until after the bid opening is conducted. Results will not be given over the phone. Requests for bid results shall be submitted in writing to the Purchasing Agent after the public opening. Request for Proposals will remain confidential until the Bidder has been selected.

**KNOWLEDGE AND EXPERIENCE:** Only Contractors experienced in the industry will be considered for the work. Contractors shall submit a concise summary demonstrating their qualifications, including a minimum of three municipal and/or utility references familiar with their work. Highlight your company’s experience to provide the highest quality and effective product and reliable service and support.

References will be contacted to confirm the quality of previously completed work, suitability of Contractor operations, and responsiveness to the owner’s needs.

**AWARD OF CONTRACT:** It is the policy of the Town of Salem, NH that contracts are awarded only to responsible bidders. In order to qualify as responsible, a prospective Contractor must meet the following standards as they relate to this request:

- Have adequate financial resources for performance or have the ability to obtain such resources as required during performance.
- Have the necessary experience, organization, technical and professional qualifications, skills and facilities.
- Be able to comply with the proposed or required time of completion or performance schedule; and
- Have a demonstrated satisfactory record of performance.
- Adhere to the specifications of this bid and provide all documentation required of this bid.

The contract will be awarded to a responsive & responsible Bidder based on the qualifications and experience of the bidder, the quality of the equipment/product/materials/services to be provided and the support that the bidder offers during the duration of the supply terms. No
award will be made to any Bidder who cannot satisfy the Owner that he has sufficient ability and experience in this class of work and sufficient capital and plant to enable him to prosecute and complete the Work successfully. The Owner's decision or judgment on these matters shall be final, conclusive, and binding. The Owner may make such investigations as it deems necessary, and the Bidder shall furnish to the Owner, under oath if so required, all such information and data for this purpose as the Owner may request.

**EXECUTION OF AGREEMENT:** The successful Bidder shall sign (execute) the necessary agreements for entering into the contract and return such signed agreements to the town within ten (10) calendar days from the date mailed or otherwise delivered to the successful Bidder.

**FAILURE TO EXECUTE AGREEMENT:** Failure of the successful Bidder to execute the agreement at the date and time agreed upon by the Town and the successful Bidder shall be just cause for cancellation of the award and forfeiture of all deposits.

**CONTRACT TERMINATION:** If at any time the Bidder fails to provide proper services during the contract period, the Town of Salem, NH will have the option to terminate the contract at any time without notice.

**FAILURE TO SUPPLY GOODS OR SERVICES:** If during the contract period the successful vendor fails to supply the Town of Salem, New Hampshire with the equipment/service(s). The Town of Salem, will purchase this product/service(s) on the open market and the vendor will compensate the Town of Salem, New Hampshire with the difference between the bid price and the price incurred on the open market.

**RIGHT TO REJECT BIDS:** The Town reserves the right to reject any and all sealed bids, should the Town deem it to be in the best interest of the public.

**INSURANCE CERTIFICATES:** Prior to the award of this contract, the Contractor shall be required to provide a Permit and License Bond in the amount of $5,000 which shall be in effect for the duration of the contract and warranty period.

Prior to award of this contract, the Contractor shall submit insurance certificates indicating coverage for all vehicles, public liability and property damage in the following amounts:

- Comprehensive General Liability: $1,000,000/$3,000,000
- Auto Liability: Property Damage: $1,000,000/$1,000,000
- Personal Injury: $1,000,000/$3,000,000
- Workmen’s Compensation: as required by the State of New Hampshire

**PRICING:** Unless otherwise specified all prices listed are firm for the term of the contract. All prices should include all labor and material costs, and any discounts offered. All services, materials, labor, and equipment required for the Work, will be supplied at the prices provided in the submitted Bid Form and are intended to provide a complete project.

**DELIVERY:** Pricing so stated on the Bid Form shall be inclusive of delivery and any other shipping charge. No additional compensation shall be granted for delivery or any shipment.
requirement unless specifically provided for. Deliveries are to be made only to the department or division indicated on the order and in accordance with accepted commercial practices.

**OR-EQUAL:** The name of manufacturer, trade name, or catalog number mentioned in this request for bid description is for the purpose of designating a minimum standard of quality and type. Such references are not intended to be restrictive, although specified color, type of material and specified measurements may be mandatory.

Proposals will be considered for any brand that meets or exceeds the quality of the specifications listed. On all such proposals, the bidder shall specify the product they are proposing and shall supply sufficient data to enable a comparison to be made with the particular brand or manufacturer specified. Failure to submit the above may be sufficient grounds for rejection of the proposal.

**GUARANTEES AND WARRANTIES:** All work performed under this contract shall be guaranteed for a period of one year from the date of project acceptance and issuance of final payment. The Contractor shall be responsible for promptly repairing/replacing any area which is deemed unacceptable by the Town. The Contractor shall reimburse all damages or losses due to deficient materials or workmanship.

**FORCE MAJEURE:** Neither party shall be liable for any inability to perform its’ obligations under any subsequent agreement due to war, riot, insurrection, civil commotion, fire, flood, earthquake, storm or any other act of God.

**GENERAL CONTRACT REQUIREMENTS:**

Street Opening Permit: The Contractor shall obtain a street opening permit from the Town of Salem Engineering Division and shall abide by all conditions set forth in the Street Excavation Requirements. Street opening permit fees will be waived.

Contractor Damage Liability: The Contractor shall be wholly liable for any damages caused by his work effort. Any and all repairs shall be complete prior to project acceptance. All cleanup and repair work will be the responsibility of the Contractor, including removal of all excavated or damaged materials.

Police Details: Police details shall be scheduled and paid by the Municipal Services Department. The Contractor shall coordinate and confirm work schedule with the Municipal Services Department. Prior to start of Work the Contractor shall define, as part of the Traffic Maintenance intent, use of police details. Number of details requested, placement of details, and any special instructions as may be necessary shall all be defined in the Traffic Maintenance intent and shall be reviewed by the Municipal Services Department.

When/if work is cancelled, the Contractor shall be responsible for cancelling police details in accordance with the Salem Police Department protocol. Cancelation of police details not in accordance with Salem Police Department protocol will result in the Contractor being charged for that time without reimbursement by the Town.
Traffic Maintenance: Prior to the start of Work, the Contractor shall provide a Traffic Maintenance intent to be reviewed by the Salem Municipal Services Department. The Contractor shall supply all Traffic Maintenance in accordance to NHDOT Item 619. Safety measures including signage, barricades, cones, warning lights/beacons, labor safety equipment, etc. shall be incidental to the Work completed. Traffic control and safety measures shall be implemented prior to any construction and maintained in proper working order throughout the project. All street sweeping, cleaning, necessary erosion controls and other such needed measures shall be considered part of, and incidental to, items identified on the Bid Form.

Dig Safe: The Contractor is required to notify “Dig Safe” in accordance with local, State and Federal guidelines. All underground utilities shall be clearly marked and protected prior to any excavation.
SCOPE OF WORK

In general, Work shall be defined under three (3) separate parts; 2017 Road Reconstruction and As-needed Tree Removal. The Contractor shall supply all material, tools, equipment and labor to complete the Work. Work and emergency operations shall be conducted in a neat and orderly fashion such that no damage occurs to adjacent property, pavement, curbing, landscape, driveways, utilities, etc. Reference Contractor damage liability in General Contract Requirements. Work shall include cutting and chipping of all limbs, slash and twigs from specified trees. All trunks will be cut to grade. All material not claimed by an adjacent land owner shall become the property of the Contractor and shall be removed from the site to be properly disposed of.

Part A: 2017 Roadway Reconstruction: All tree removal within the project limits shall be completed no later than April 15, 2017. This portion of the scope should be considered lump sum. Stump removal is not required. Trees shall be sized according to NHDOT Item 201. Branches, slash and twigs shall be chipped directly into a truck for removal and disposal. Felled trees shall be first offered to the adjacent land owner before being removed from the site. Should the land owner want any wood, the Contractor shall only be responsible for placing it substantially off the road such that it does not create a road side hazard. Coordinate wood placement with the Engineering Department.

Estimated tree quantities are 60 small trees (4”-24” diameter) and 20 large trees (Larger than 24” diameter). The majority of small trees range in size from six to ten inches in diameter. Brush removal (4” and less in diameter) will be measured separately and the Owner reserves the right to remove the work from the Contract and conduct the work. It is expected that the Contractor will verify his own tree count prior to submitting his bid. No additional payment will be authorized for tree counts over the estimate stated here.

Work limit shall extend from #86 Haverhill Rd (just south of Christine Ln) north to #159 Haverhill Rd adjacent to the Haverhill Rd Bridge. Work limit shall also extend on Klein Drive from the Haverhill Road intersection to the Salem town line. All trees to be removed have been marked with orange paint.

Part B: As-Needed Tree Removal: Conduct tree removal for the Town of Salem Municipal Services Department as needed for the duration of the Contract. At various times and at various locations in Salem the Contractor will be tasked with tree removal services. To the greatest degree possible, trees will be grouped together by street or neighborhood; however this level of coordination is not guaranteed. Tree removal will be paid per tree removed. Tree removal shall include stump grinding when/if needed as directed by the Deputy Director of Municipal Services. The Contractor shall be responsible for removing all grinding debris.

This item shall also include stump removal at various times and locations in Salem through the duration of the contract. Stump removal Work shall be completed with grinding operations. The Contractor shall be responsible for removing all grinding debris. Should stump removal require removal other than grinding, the Contractor shall be compensated labor and equipment rates which will be negotiated as-needed.
**Part C: Emergency Operations:** Conduct emergency tree removal operations within the Town right-of-ways and on Town lands during or immediately following a natural disaster such as a hurricane or severe ice storm or windstorm. The selected Contractor shall be ready to work within 24-hours of a call from the Salem Municipal Services Department. The Owner shall designate one or more temporary staging sites for the Contractor to use prior to disposal.

The Work shall involve cutting and removal of trees, logs and limbs downed or damaged. Material shall be hauled to the temporary staging area. Logs will be processed at the staging area in order to provide room for additional logs. The Contractor shall not be required to utilize any staging area if Work is not impeded. Timing is of the essence. Immediate response and clean-up will be required. Delays attributed to long trucking routes will not be acceptable. All material shall become the property of the Contractor and he shall be responsible for proper disposal.

The level of commitment by the Contractor shall be driven by the event. The Contractor must be able to commit up to the level of resources in manpower and equipment as stated on the Bid Form.

**PAYMENT:** Tree removal shall be paid at unit prices stated in the Bid Form. Unit prices shall be inclusive of all materials, labor, equipment, cleanup, disposal, transport and complete compliance with all specifications. Unit prices shall also be inclusive of all other costs including but not limited to mobilization, profit and overhead, insurance and bonding fees, fuel adjustments and other such costs that are not specifically identified in the Bid Form. Assignment of Work is contingent upon the availability of appropriated funds. The Owner reserves the right to negotiate future Lump Sum clearing agreements for large projects with the selected Contractor or secure services from another Contractor if an agreement cannot be reached.
<table>
<thead>
<tr>
<th>ITEM</th>
<th>DESCRIPTION</th>
<th>BID</th>
</tr>
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<tbody>
<tr>
<td>2017 Roadway Reconstruction:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1.</td>
<td>Tree removal</td>
<td>$_________/LUMP SUM</td>
</tr>
<tr>
<td>2.</td>
<td>Brush removal</td>
<td>$_________/LUMP SUM</td>
</tr>
<tr>
<td>As-Needed Tree Removal:</td>
<td></td>
<td></td>
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<tr>
<td>4.</td>
<td>Large Tree (over 24”)</td>
<td>$_________/Each</td>
</tr>
<tr>
<td>5.</td>
<td>Small Tree (4”-24”)</td>
<td>$_________/Each</td>
</tr>
<tr>
<td>6.</td>
<td>Stump Removal</td>
<td>$_________/Each</td>
</tr>
<tr>
<td>7.</td>
<td>Limbing and Trimming</td>
<td>$_________/Crew Hr</td>
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<tr>
<td>Emergency Operations:</td>
<td></td>
<td></td>
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<tr>
<td>8.</td>
<td>(4) log trucks with operators</td>
<td>$_________/Day</td>
</tr>
<tr>
<td>9.</td>
<td>(2) 65’ bucket trucks with operators and helpers, including saws</td>
<td>$_________/Day</td>
</tr>
<tr>
<td>10.</td>
<td>(1) Stump Grinder</td>
<td>$_________/Day</td>
</tr>
<tr>
<td>11.</td>
<td>(2) Chippers with truck and operators</td>
<td>$_________/Day</td>
</tr>
</tbody>
</table>

Equipment Description: (All equipment shall be less than 10-years old)

NOTES:
1. As-Needed Tree Removal Bid Items are of an indeterminate quantity at indeterminate locations.
2. Locations will be grouped together by road to the greatest degree possible.
3. Selected contractor must be able to provide up to bid items stated under Emergency Operations. Equipment required will be governed by the disaster event.
The undersigned certifies under penalties of perjury that this proposal has been made and submitted in good faith and without collusion or fraud with any other person. As used in this certification, the word “person” shall mean any natural person, business, partnership, corporation, union, committee, club, or other organization, entity, or group of individuals.

Date

partnership,

Name of Entity submitting qualifications, whether individual corporation, joint venture or other business or legal entity.

Type of Entity

Address

Telephone

By

Authorized Signature of Entity submitting qualifications

Submitter’s duly authorized position, office or title
NON-COLLUSION STATEMENT

The Undersigned certifies under penalties of perjury that this bid in all respects is bonafide, fair and made without collusion or fraud with any other person. As used in this paragraph, the “PERSON” shall mean any natural person, joint venture, partnership, corporation or other business or legal entity.

Title _________________________________________________________________________

Signature______________________________________________________________________

Company______________________________________________________________________

INDEMNIFICATION AGREEMENT

The successful vendor agrees to indemnify, investigate, protect, defend and save harmless the Town of Salem, NH, it’s officials, officers, agents and employees from any and all claims and losses accruing or resulting to any and all contractors, subcontractors, suppliers, laborers and any other person, firm or corporation furnishing or supplying work, services, materials, equipment or supplies in connection with the performance of this contract and from any and all claims and losses accruing or resulting to any person, firm or corporation which may be injured or damaged by the vendor in the performance of this contract. In any case, the forgoing provisions concerning indemnification shall not be construed to indemnify the Town for damage arising out of bodily injury to persons or damage to property caused by or resulting from the sole negligence of the Town or its employees. This indemnification shall survive the expiration or early termination of this contract.

- Company
- Taxpayer Identification Number
- Authorized Signature
- Contact Phone
- Address
- Date
Notice To Qualified Firms

*Do not alter bid documents in any way.
*All bid documents must be filled out to be considered.

If you wish to offer comments, additional information or alternate bids, please do below or on a separate sheet and attach it to the bid sheet.

- __________________________________________________
- __________________________________________________
- __________________________________________________
- __________________________________________________

The purpose of the attached specifications is to define minimum requirements only. They are not meant to be restrictive. All manufacturers meeting or surpassing these minimum specifications are invited to submit a bid/proposal.

For questions or clarification on specifications please contact
Municipal Services Director Roy Sorenson (603)890-2154 or RSorenson@ci.salem.nh.us

The Town of Salem reserves the right to reject any and all sealed bids/proposals that it deems non-conforming to the specifications enclosed. All information must be filled out correctly for consideration.

DO NOT FAX OR EMAIL BIDS, THEY WILL NOT BE ACCEPTED.
Specifications Exception Form

In the interest of fairness and sound business practice, it is mandatory that you state any exceptions taken by you to our specifications.

It should not be the responsibility of the Town of Salem to ferret out information concerning the materials, which you intend to furnish.

If your bid/proposal does not meet all our specifications you must state it in the space provided below.

_____________________________________________________________________________________
_____________________________________________________________________________________
_____________________________________________________________________________________

Bids/proposals on equipment, vehicles, computers, supplies, services and materials not meeting specifications may be considered by the Town, however, all deviations must be listed above.

If your bid does not meet our specifications, and your exceptions are not listed above or in space provided, the Town of Salem may claim forfeiture on your bid, if submitted.

Signed________________________________________________
I DO meet specifications

Signed________________________________________________
I DO NOT meet specifications as listed in this bid, exceptions are in space provided.

Failure to submit this form with your Bid/Proposal response may result in your Bid/Proposal being rejected as unresponsive.
Appendix A
Salem Supplemental Specification
SUPPLEMENTAL SPECIFICATION

AMENDMENT TO SECTION 201 – CLEARING AND GRUBBING

Description

Add 1.4 (f)

1.4 (f) Multiple trunks: trees with multiple trunks, but one (1) root system shall be considered as one (1) tree. Size as determined by (c), (d), and (e) of this subsection and dimensionally measured on the largest trunk only.

Construction Requirements

Revise section 3.1.2, to read:

3.1.2 All trees ordered cut shall become the property of the property owner unless the property owner elects not to take possession. If property owner elects not to take possession, the tree(s) shall become the property of the Contractor and the Contractor shall properly dispose of all cut trees and brush without additional compensation.

Replace the second and third sentences of section 3.1.7.1 with:

“Burning of trees or brush will not be permitted.”

Method of Measurement

Add section 4.6:

4.6 Tree trimming and pruning under this project shall be considered a lump sum item.

Add section 4.7:

4.7 Restoration of any disturbance or damage to surrounding property resulting from stump removal shall not be measured for payment.

Add section 4.8:

4.8 Brush removed where not part of the items 201.01, 201.02, and 201.1 shall be subsidiary in accordance with paragraph 5.1.1 and 5.1.4 below.

Basis of Payment

Add 5.2.5

5.2.5 Restoration of any disturbed or damaged area or property resulting from stump removal shall be subsidiary to the unit item of tree removal or stump removal.

Delete 5.5 and replace with:

5.5 Payment will be made for tree trimming and pruning required under this contract on a lump sum basis. The Lump Sum Price for the tree trimming and pruning includes all labor, materials and equipment necessary for or incidental to the completion of the work.
Add section 5.7:

5.7 Removal of Brush, outside clear grub limits (as specified) or subject to paragraph 4.8 (above) shall be paid under Item 203.1 per cubic yard of brush chipped and mulched.

Add to Pay items and units:

201.321 Tree Pruning and Trimming Lump Sum
Appendix B
W-9 Request for Taxpayer Identification Number and Certification
Request for Taxpayer Identification Number and Certification

<table>
<thead>
<tr>
<th>Part I</th>
<th>Taxpayer Identification Number (TIN)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see How to get a TIN on page 3.</td>
<td></td>
</tr>
<tr>
<td>Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.</td>
<td></td>
</tr>
</tbody>
</table>

**Part II**

**Certification**

Under penalties of perjury, I certify that:

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

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

**General Instructions**

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

Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/fw9.

**Purpose of Form**

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

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)
- Form 1099-T (tuition)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

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

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

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding,
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners’ share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See What is FATCA reporting? on page 2 for further information.
Note. If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester’s form if it is substantially similar to this Form W-9.

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

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

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

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

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

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

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

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

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

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if he or her stay in the United States exceeds 5 consecutive 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 need to attach Form W-9 to a statement that includes the information described above to support the exemption.

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

Backup Withholding

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

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

Payments you receive will be subject to backup withholding if:

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

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

Also see Special rules for partnerships above.

What is FATCA reporting?

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

Updating Your Information

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

Penalties

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

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

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

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

Specific Instructions

Line 1

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

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

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

b. Sole proprietor or single-member LLC. Enter your individual name as shown on your 1040/1040A/1040EZ if you filed with your application.

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.
Form W-9 (Rev. 12-2014)

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

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

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

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

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

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

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

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

IF the payment is for . . . THEN the payment is exempt for . . .

Interest and dividend payments
All exempt payees except for 7

Broker transactions
Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.

Barter exchange transactions and packaged/rolled-up payments
Exempt payees 1 through 4

Payments over $600 required to be reported and direct sales over $5,000
Generally, exempt payees 1 through 5

Payments made in settlement of payment card or third party network transactions
Exempt payees 1 through 4

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

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

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

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

Line 5
Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns.

Line 6
Enter your city, state, and ZIP code.

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

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.
If you are a single-member LLC that is disregarded as an entity separate from its owner (see Limited Liability Company (LLC) on this page), enter the owner’s SSN (or EIN, if the owner has one). Do not enter the disregarded entity’s EIN. If the LLC is classified as a corporation or partnership, enter the entity’s EIN.

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

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

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

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

Caution. A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-9.
Part II. Certification

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

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

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

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

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

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

What Name and Number To Give the Requester

<table>
<thead>
<tr>
<th>For this type of account:</th>
<th>Give name and SSN of:</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Individual</td>
<td>The individual</td>
</tr>
<tr>
<td>2. Two or more individuals (joint account)</td>
<td>The actual owner of the account or, if combined funds, the first individual on the account</td>
</tr>
<tr>
<td>3. Custodian account of a minor (Uniform Gift to Minors Act)</td>
<td>The minor 1</td>
</tr>
<tr>
<td>4. a. The usual revocable savings trust (grantor is also trustee)</td>
<td>The grantor-trustee 1</td>
</tr>
<tr>
<td>4. b. So-called trust account that is not a legal or valid trust under state law</td>
<td>The actual owner 1</td>
</tr>
<tr>
<td>5. Sole proprietorship or disregarded entity owned by an individual</td>
<td>The owner 1</td>
</tr>
<tr>
<td>6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)) (A)</td>
<td>The grantor 1</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>For this type of account:</th>
<th>Give name and EIN of:</th>
</tr>
</thead>
<tbody>
<tr>
<td>7. Disregarded entity not owned by an individual</td>
<td>The owner</td>
</tr>
<tr>
<td>8. A valid trust, estate, or pension trust</td>
<td>Legal entity 1</td>
</tr>
<tr>
<td>9. Corporation or LLC electing corporate status on Form 8832 or Form 2553</td>
<td>The corporation</td>
</tr>
<tr>
<td>10. Association, club, religious, charitable, educational, or other tax-exempt organization</td>
<td>The organization</td>
</tr>
<tr>
<td>11. Partnership or multi-member LLC</td>
<td>The partnership</td>
</tr>
<tr>
<td>12. A broker or registered nominee</td>
<td>The broker or nominee</td>
</tr>
<tr>
<td>13. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments</td>
<td>The public entity</td>
</tr>
<tr>
<td>14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)) (B)</td>
<td>The trust</td>
</tr>
</tbody>
</table>

1 You must show your individual name and you may also enter your business or DBA name on the “Business name/disregarded entity” line name. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.
2 List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see Special rules for partnerships on page 2.

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

Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, SSN, and 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.

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

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

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

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

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

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

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

Privacy Act Notice

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

1 If more than one name is listed, the number will be considered to be that of the first name listed.

2 Protect your personal information and never give it away.

3 If your tax returns are affected by identity theft and 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.

4 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.

5 If your tax returns 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.

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

7 Visit IRS.gov to learn more about identity theft and how to reduce your risk.
Appendix C
No Bid Questionnaire
No Bid Questionnaire

Reference: Sealed Bid-2016-026
If you choose not to bid, please complete the questionnaire below and return it with your response by the
bid opening date. Your assistance in helping us to analyze no bid rationale is very much appreciated.
Thank You.

* * * * No Bid Questionnaire * * * *

A no bid is submitted in reply to the Town of Salem, NH invitation for bids for (enter requirement
description): ____________________________
Dated __________________________, for the following reasons:

____ Item not supplied by our company.
____ Bid Specification (Give reason(s) e.g., too restricted, not clear etc.)
                                                ____________________________
____ Profit Margin too low
____ Past experience with the Town of Salem (give specific’s e.g. payment
delay, bid process, admin problems, etc.) ____________________________
                                                ____________________________
____ Insufficient time allowed to prepare and respond to bid request.
____ Bid requirements too large _____ or too small _____ for our company.
____ Priority of other business opportunities limits time.
____ Other reason(s) Please Specify: ____________________________
                                                ____________________________
                                                ____________________________

Company Name_______________________________
Address_______________________________________
Phone_________________________________________
________________________________   ______________________________
(Name & Title)      (Signature)

Municipal Services Department
Tree Removal Services