

Submit Bid to: Blue Ridge Community & Technical College Finance Office 13650 Apple Harvest Drive Martinsburg, WV 25403	Ship Merchandise to: Blue Ridge Community & Technical College 5550 Winchester Ave. Martinsburg, WV 25405	13650 Apple Harvest Dr. Martinsburg, WV 25403	OR	13650 Apple Harvest Dr. Martinsburg, WV 25403	THIS ORDER IS SUBJECT TO THE GENERAL TERMS AND CONDITIONS AS PRESENTED ON THE REVERSE SIDE HEREOF AND AS SET FORTH HEREIN
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Sealed bids for furnishing the supplies, equipment, services or printing described below will be received by the College. To receive consideration for award, the bid shall be submitted on this form, signed in full in ink, and received in the Purchasing Department to have a date/time stamp affixed on or before the date and time shown for the bid opening. Prices shall be based on the units specified. The College reserves the right to accept or reject quotations on each item separately or in whole, to reject any or all quotations, to waive informalities or irregularities, and to contract as the best interests of the College may require. Quotations are subject to the Terms and Conditions as printed on the reverse side hereof and as set forth herein. Direct questions to jflowers@blueridgectc.edu NLT 11/17/15.

RFB Date: **November 13, 2015** Bid Due Date: **November 20, 2015 at 2:00 pm** Bid Opening: **November 20, 2015 at 3:00 PM**

Line	Item	Category	Quantity	U/M	Description	Manufacturer	Unit Price	Extended Price
Trace 1300 - ISQ QD (GC-MS)								
Mass Spectrometer								
1. The mass spectrometer must support Electron Impact Ionization (EI), with full scan (FS), SIM, and FS/SIM simultaneous within sample injection.								
2. The instrument package must offer an optional software tool which allows for automated SIM method development and timed SIM analysis mode.								
Ion Source								
1. The ion source including repeller, ion-volume, source lenses and RF lens must be contained in a single source cartridge allowing easy removal of all of these parts for routine maintenance.								
2. The ion source must be made of solid, non-coated, inert material.								
3. The ion source must be heated by a block heater controlled with user-selectable temperature set points up to 350 °C to reduce the contamination of the ion source and to increase the time between maintenance.								
4. An additional lens heater must be present which is independent of the source heater. The separate lens heater must apply additional heat to the lenses and curved ion guide to prevent contamination of optics from complex matrices, increasing the time between maintenance.								
5. Electron beam collimating magnets must be present for greater ionization efficiency.								
6. The emission current must be accurately regulated up to 350 µA.								
7. The filament must consist of an integrated, lens-protected dual filament assembly with improved lifetime and effective regulation of emission current across the available emission current range.								
8. The electron energy must be user-definable, adjustable from 0 to 150 eV.								
9. The calibration gas pressure must be constant for optimal system tuning. The analyst must not have to adjust the calibration gas pressure for tuning or troubleshooting.								
10. GC transfer line must be temperature programmable up to 400 °C for ideal transfer of components from GC to MS.								
Curved Ion Guide								
1. A curved ion guide must be provided after the ion source and before the analysing quadrupole.								
2. The curved ion guide must reduce background of excited neutrals to single events per scan without requiring signal thresholding, background subtraction or smoothing.								
3. The curved ion guide must use off-axis optics design to enhance low level detection and quantitation. The curved ion guide must also protect the main quadrupole set from contamination, eliminating the need for periodic replacement of the main quadrupole set.								
4. An RF Lens must be present immediately before the curved ion guide and must be in electrical contact with the quadrupoles of the curved ion guide during operation of the instrument to protect the curved ion guide from contamination.								
Quadrupole Mass Analyzer								
1. The mass range must be 1.2 –1100 a.m.u. (u).								
2. The resolution must be ≤ 1.0 amu over the entire mass range.								
3. The quadrupole analyser must support fast scanning at 20,000 u/sec.								
4. The acquisition rate for SIM mode must allow for more than 240 scans/sec written to disc..								
5. The acquisition rate for Full Scan mode must allow for more than 97 scans/sec written to disk when scanning over a range of 125 u.								
6. The main quadrupole rods must be made of inert, non-coated, homogeneous molybdenum, and must be cleanable.								
7. The quadrupole rods must not require heating.								
8. The quadrupole rods must be assembled in an open configuration. This allows lower pressure inside the analyzer assembly, reducing the possibility for ion collision with other ions and neutral molecules, thus increasing ion transmission and hence sensitivity.								
Detection System								
1. The detection system must utilize digital electronic noise discrimination and a new generation discrete dynode electron multiplier integrated with linear-log electrometer with maximum linear output of 68 µA.								
2. The detection system must provide electronic dynamic range greater than nine orders of magnitude (>10 ⁹).								
Instrument Control								
1. The instrument control must have the ability to acquire data in centroid, profile or nominal modes.								
2. The instrument control must have the following scan modes: Full Scan (FS), single ion monitoring (SIM), alternating Full Scan/SIM (simultaneous within a single injection), and Timed SIM acquisition (t-SIM).								
3. The instrument control must have the ability to alternate between Full Scan MS and SIM target analysis on successive scan. This allows for confirmation and identification of unknown compounds by Full Scan and quantitative analysis of target compounds by SIM in a single run.								
4. In Full Scan/SIM mode, the instrument control must acquire all data into a single file with the ability to be parsed into separate views by the data system.								
5. The instrument control must allow for complete control for each scan segment of scan rate, scan range, ion polarity, centroid, profile or nominal data acquisition, emission current value, detector gain value, CI gas flow and specific turn file used for acquisition.								
Instrument Installation Specifications								
The instrument must meet the following minimum specifications using helium UHP 5.0 carrier gas: EI Full Scan 1 µL injection of 1 pg/µL OFN will produce a signal-to-noise of 600:1 for m/z 272 while scanning from 50-300 u								
Ultimate 3000 – LC								
Pump								
Serial dual-piston pump with analytical pumps heads with the ability to generate gradients								
Isokinetic, pre-compression technology (Smartflow™), which performs automatic, on-the-fly, compression compensation for any solvent or solvent mixture to provide pulsation-free flow								
Fully automatic on-the-fly adjustment for solvent compressibility								
Pressure range of 2 – 62.0 MPa (290 - 9000 psi) over the entire flow range								
A qualification status monitor tracks system status, alerts the user of pending requalification, and stores the information in module memory								
2 programmable output relays and 2 digital inputs								
Programmable flow acceleration / deceleration rate for smooth startup and column protection								
Linear, curved, and step gradients for composition and flow rate or a combination of both programmable through the chromatography control software (Chromeleon)								
Large LCD display for operating conditions like flow rate and pressure								
Integrated purge valve								
Adjustable purge function and automatic purging available through WPS autosampler								
Menu driven commands for solvent switching, flow selection and purge function								
Real-time bidirectional control via USB								
Permanent status transfer incl. pressure, flow rate and composition with the chromatography control software (Chromeleon)								
Integrated USB hub with three USB ports to connect additional system modules								
Automated rear piston seal wash system with seal leak and wash fluid detection								
Fluidic system separated from electronics and accessible from the front								
System wellness counters for cam revolution and workload (MJoules)								
User definable upper and lower pressure limits								
Flow path blockage detection								

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	Electronic leak sensor							
	Optional injection valve mounting kit directly attached to the pump unit							
	Optional solvent rack for two 2 L and two 1 L solvent bottles							
	LPG-3400SD/SDN* Pump Specifications:							
	Quaternary low-pressure gradient mixing							
	Flow rate range of 0.2 - 10 mL/min. in typical gradient or isocratic mode							
	4 channel internal vacuum degassing capability for all mobile phases							
	Gradient delay volume of < 690µL							
	Gradient delay volume can be decreased to 325µL and increased to 1840µL with optional mixer kits							
	Patented two stage mixer design with low volume radial mixer and adjustable size longitudinal mixer							
	Synchronization with Autosampler for optimized retention time precision and high throughput applications							
	Flow rate accuracy of ± 0.1% at 1 mL/min							
	Flow rate precision <0.05% RSD or <0.01min SD, whichever is greater							
	Typical pressure ripple of <2 bar or <1.0%, whichever is greater							
	Gradient accuracy of better than ± 0.5%							
	Proportioning precision better than 0.15% SD							
	Autosampler							
	HPLC autosampler with in-line split-loop injection principle for high reproducibility injections with no sample loss							
	Injections at pressures up to 600 bar (9,000 psi)							
	Injection reproducibility < 0.25% RSD at 5 µL (typically < 0.15% RSD)							
	Injection Accuracy of ±0.5% @ 50 and 90 µL							
	Injection linearity RSD <0.5% @ 5-90 µL							
	Injection volume range: 0.1 – 500 µL							
	Optional syringes and sample loops available to optimize accuracy & precision at various injection ranges.							
	Injection cycle typically less than 15 seconds for 5ml from all positions.							
	Sample capacity depending on sample trays:							
	66 x 4 -mL							
	120 x 1.8 mL							
	3 x 96 normal and deep well plates							
	3 x 384 deep well plates							
	In addition 15 10-mL vials positions available for additional washes, etc.							
	Injection without sample loss							
	Active external needle wash							
	Carryover <0.005% for caffeine with external wash							
	Sample Thermostatting for 4-45°C, at least 22°C below ambient							
	Sample temperature accuracy ±2°C							
	WPS-3000TSL: Monitoring of the function and cooling performance by 3 temperature sensors							
	Large LCD display for operating conditions like sample position and volume							
	Adjustable velocities and settling times to compensate for sample viscosity							
	Overlapped preparation of injection using Chromeleon® chromatography software.							
	A qualification status monitor tracks system status, alerts the user of pending requalification, and stores the information in module memory.							
	Real-time bidirectional control with USB connection using Chromeleon® chromatography software.							
	Integrated 3 port USB hub to connect additional system modules							
	4 digital inputs and 4 relay outputs (e.g. Inject)							
	System Wellness counters for injections, injection valve switching (rotor and stator), needle seal wear, syringe operation							
	Safety feature include: Leak sensor, automatic plate/vial recognition, internal monitoring of all mechanical operations							
	Detector							
	Dual-beam photometer (monochromator) multiple wavelength UV/VIS detector							
	Wavelength range from 190 to 900 nm with combined use of deuterium and tungsten lamps on one optical axis							
	Deuterium lamp and optional tungsten lamp with active lamphouse temperature control							
	Lamp and flow cells equipped with ID chips for identification and lifespan monitoring							
	Noise <± 2.0 µAU (typical) wavelength: 230 nm, time constant 2s and <± 3.5 µAU (typical) at 254nm, time constant 1s: only deuterium lamp turned on, dry analytical flow cell (values reached within 60 minutes of warm up)							
	Linearity <5% RSD at 2.5 AU caffeine, wavelength: 272 and 520nm, based on ASTM (correlation coefficient <0.9997)							
	Drift less than 100 µAU/hour after warm-up, dry analytical cell, 254nm							
	Wavelength accuracy ± 1 nm over detector lifetime							
	Wavelength repeatability ± 0.1 nm					Hormel		
	Optical bandwidth 6 nm at 254 nm					Hormel		
	Data Collection Rate: adjustable, up to 100 Hz							
	Ability to obtain spectral measurement of individual chromatographic peaks							
	Automatic internal calibration with zero order and D-alpha line of deuterium lamp on start-up							
	Built-in holmium oxide filter for wavelength verification							
	Real-time bidirectional control with USB connection using Chromeleon® chromatography software.							
	Automated qualification monitoring for full regulatory compliance							
	Two digital I/O ports provide 4 digital TTL inputs and 4 digital relay outputs							
	Front panel LCD display indicating system parameters and three LED indicators for status monitoring							
	Function keys on front panel allow operation directly from display							
	Leak sensor inside detector							
	Tool-free front panel access to flow cell and lamps							
	System wellness parameters and diagnostic for lamp energy, lamp life, wavelength accuracy, drift, noise etc.							
	Two analog outputs available as an option via DAC plug-in module. Software selectable: absorbance, 20 bit resolution, 0-1V (full range) and 0-10 V (full range with adjustable mAU ranges)							

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Software								
					<ul style="list-style-type: none"> Must have the ability to operate under Microsoft Windows XP, Vista and/or 7 operating systems. Must use the latest Microsoft data vault technology for database functionality. Must be in Microsoft .Net Architecture Must include Cobra, Chromeleon 6, ICIS and Genesis integration algorithms. Must include Smart Peaks Integration Assistant. Must support the latest Microsoft Ribbon views Must support EPA/FDA regulatory requirements as set forth in 21 CFR Part 11 Compliance promulgations and EPA Regulatory Compliance documents. Must support versioning of all objects. Must have ability to import objects from previous versions of Chromeleon and Atlas including, but not limited to Workbooks, Programs, Sequences, Methods, and Reports. Must be able to import data generated in multiple formats, including but not limited to AnDI (.cdf), Gaml (.gaml) and Xcalibur data (.raw) file formats. Imported objects must be added to the system Audit Trail. Must include recycle bin functionality. Must support the latest Smart Start/Smart Stop functionality with the Thermo Scientific HPLC systems. Must support latest System Wellness for Thermo Scientific chromatographic instrumentation. Must support common Liquid, Ion and Gas Chromatography techniques. Must support common Gel Permeation Chromatography techniques. Must support Single Quadrupole and Triple Quadrupole detection with Gas Chromatograph front-end separation techniques. Must allow for NIST mass spectra library searches. Must allow for automated sequence modification based on conditional or unconditional analysis of running injections. Must support linking of data tables and objects. Must store data in a common database format. Must have integrated database such as SQL-Server Express. Must have trending functions built into the software. Must have report columns definable inside the sequence editor. Must operate in a true 100% 32 & 64 bit OS parameters. Must have multiple direct database connectivity to Oracle, SQL-Server, SQL-Server Express, etc. Must be real-time bi-directional control with USB, IEEE and RS232 with online audit trail. Must have the ability to connect up to four chromatographs per data system. Must have the ability to connect sixteen data channels per data system. Must have Windows Outlook styled data management interface. Must have multi-vendor instrument control Must have dynamic, auto-optimized sampling rate. Must allow the editing of a running schedule for sample insertion. Must have integrated report generator with full spreadsheet functionality. Must have dynamic updating which allows for automatic and instantaneous updates for all dependent results when any change is made to chromatogram integration. Must allow custom defined formulas using Microsoft Excel syntax. Must support 3D data collection. Must have automated 3D background correction. Must support data collection at rates up to 200 Hz. Must have a real-time view of chromatogram and spectra during data collection. Must have spectra library searching speed > 100 spectra/sec. Must have automated peak identification (library screening). Must have automated peak tracking via reference spectra. Must have fully customizable instrument interface and control panels. Must have user-defined generic device drivers. Must have built in Wizards for setting up sequences, control programs, and queries. Must have the ability to sort data and/or view data by any parameter or set of parameters with or without the Wizard. This must be done without pre-run qualifications. Must have system wellness that operates through the software for online calibration and diagnostics. Prompts the user to make module level calibrations and has an electronic audit trail that automatically logs the function performed and results. Must have the ability to export a chromatogram with report to a Microsoft Excel file via an .XLS format. This allows the transfer of the Excel .XLS file to any PC with a copy of Excel. The Excel .XLS file can be viewed on the remote PC and appears exactly like file running Chromeleon chromatograph software. This .xls format must be native Excel. Comma separated variable (CSV) nor delimited ASCII will be acceptable. Must have the ability to export reports in commonly used formats. PDF (.pdf), Excel (.xls) and Text (.txt) formats must be available. Must have the ability to call external programs when exporting results. Common uses include LIMS integration. Must have a built-in Administration Console for central administration of user accounts, access groups, data vaults and appropriate client and instrument licenses. Must be easily scalable from single instance (Workstation/Client) to large network installation (Enterprise/Server) while maintaining full functionality and identical user interface. Must accommodate paperless record keeping including electronic signatures, review and approval in a secure environment. Must include automated Installation, Operational, and/or Performance Qualification (IQ/OQ/PQ) tools for software and chromatographic instruments. 			

TERMS AND CONDITIONS

1. **ACCEPTANCE:** Seller shall be bound by this Order and its terms and conditions upon receipt of this Order. This Order expressly limits acceptance to the terms and conditions stated herein. Additional or different terms proposed by the Seller are objected to and are hereby rejected, unless otherwise provided for in writing by the Buyer and approved by the Attorney General.
2. **APPLICABLE LAW:** The laws of the State of West Virginia and the Procedural Rules of the Governing Board having jurisdiction shall govern all rights and duties under the Contract, including without limitation the validity of this Purchase Order/Contract.
3. **ASSIGNMENT:** Neither this Order nor any monies due, or to become due hereunder, may be assigned by the Seller without the Buyer's consent.
4. **BUYER:** For the purposes of these Terms and Conditions, the Buyer means the institution purchasing goods and services for which a Purchase Order has been lawfully issued to the Seller.
5. **CANCELLATION:** The Buyer may cancel any Purchase Order/Contract upon 30 days written notice to the Seller.
6. **COMPLIANCE:** Seller shall comply with all federal, state and local laws, regulations and ordinances including, but not limited to, the prevailing wage rates of the WV Division of Labor, if applicable.
7. **DELIVERY:** For exceptions to the delivery date as specified in the Order, the Seller shall give prior notification and obtain the approval of the Buyer. Time is of the essence of the Order and it is subject to termination by the Buyer for failure to deliver on time.
8. **DISPUTES:** Disputes arising out of the agreement shall be submitted to the West Virginia Court of Claims.
9. **HOLD HARMLESS:** The Buyer will not agree to hold the Seller or any other party harmless because such agreement is not consistent with State law.
10. **MODIFICATIONS:** This writing is the parties' final expression of intent. No modification of this Order shall be binding unless agreed to in writing by the Buyer.
11. **NON-FUNDING:** All services performed or goods delivered under this Purchase Order/Contract are to be continued for the term of the Purchase Order/Contract, contingent upon funds being appropriated by the Legislature or otherwise being made available. In the event funds are not appropriated or otherwise available for these services or goods, this Purchase Order/Contract becomes void and of no effect after June 30.
12. **ORDER NUMBERS:** Contract Order numbers or Purchase Order numbers shall be clearly shown on all acknowledgments, shipping labels, packing slips, invoices and correspondence.
13. **PAYMENTS AND INTEREST ON LATE PAYMENTS:** Payments may only be made after the delivery of goods or services. Interest may be paid on late payments in accordance with the West Virginia Code.
14. **RENEWAL:** The Contract may be renewed only upon mutual written agreement of the parties.
15. **REJECTION:** All goods or materials purchased herein are subject to approval of the Buyer. Any rejection of goods or materials resulting in nonconformity to the terms, conditions or specifications of this Order, whether held by the Buyer or returned to the Seller, will be at the Seller's risk and expense.
16. **SELLER:** For the purposes of these Terms and Conditions, the Seller means the vendor whose quotation, bid, proposal or expression of interest has been accepted and has received a lawfully issued Purchase Order from the Buyer.
17. **SHIPPING, PACKING, BILLING & PRICING:** Unless otherwise stated, all goods are to be shipped prepaid, FOB destination. No charges will be allowed for special handling, packing, wrapping, bags, containers, etc., unless otherwise specified. All goods or services shall be shipped on or before the date specified in this Order. Prices are those that are stated in this Order. No price increase will be accepted without written authority from the Buyer.
18. **TAXES:** The State of West Virginia (the Buyer) is exempt from Federal and State taxes and will not pay or reimburse such taxes.
19. **TERMINATION:** In the event of a breach by the Seller of any of the provisions of this contract, the Buyer reserves the right to cancel and terminate this contract forthwith upon giving written notice to the Seller. The Seller shall be liable for damages suffered by the Buyer resulting from the Seller's breach of contract.
20. **WARRANTY:** The Seller expressly warrants that the goods and/or services covered by this Order will: (a) conform to the specifications, drawings, samples or other description furnished or specified by the Buyer; (b) be merchantable and fit for the purpose intended; (c) be free and clear of all liens, claims and encumbrances of any kind; and/or (d) be free from defect in material and workmanship.
21. **EQUAL OPPORTUNITY:** For P.O.'s \$10,000 or more, this contractor and subcontractor shall abide by the requirements of 41 CFR 60-741.5(a). This regulation prohibits discrimination against qualified individuals on the basis of disability, and requires affirmative action by covered prime contractors and subcontractors to employ and advance in employment qualified individuals with disabilities. For P.O.'s \$100,000 or more, this contractor and subcontractor shall abide by the requirements of 41 CFR 60-300.5(a). This regulation prohibits discrimination against qualified protected veterans, and requires affirmative action by covered prime contractors and subcontractors to employ and advance in employment qualified protected veterans.

INSTRUCTIONS TO BIDDERS

(Purchases greater than \$25,000)

1. **BIDDER'S REPRESENTATIONS:** The bidder, by making a bid, represents that: (a) the bidder has read and understands the bidding documents, terms and conditions, and the bid is made in accordance therewith; and (b) the bid is based upon the materials, equipment, systems, printing and/or services specified.
2. **QUALITY STANDARDS:** Brand names, when identified, include the standard of quality, performance or use desired. Unless otherwise noted, bids by bidders on equivalents may be considered, provided the bidder furnishes descriptive literature and other proof required by the Institution. Samples, when required, must be furnished free of charge, including freight. In the event the Institution elects to contract for a brand purported to be an equivalent by the bidder, the acceptance of the item will be conditioned on the Institution's inspection and testing after receipt. If, in the sole judgment of the Institution, the item is determined not to be equivalent, the item will be returned at the Seller's expense and the contract terminated.
3. **SUBMISSION OF BIDS:** The bid, the bid security, if any and other documents required to be submitted with the bid shall be enclosed in a sealed opaque envelope. The envelope shall be addressed to the party receiving the bids and shall be identified as a "Sealed Bid," and shall include the bid number, the bid opening time, and the bid opening date. Bids shall be delivered and deposited at the designated location prior to the time and date for receipt of bids. Bids received after the time and date for the bid opening will be returned unopened. The bidder shall assume full responsibility for timely delivery at the location designated for receipt of bids. Oral, telephonic, facsimile or telegraphic bids are invalid and will not receive consideration.
4. **MODIFICATION OR WITHDRAWAL OF BIDS:** Prior to the time and date designated for receipt of bids, a bid submitted may be modified or withdrawn by notice to the party receiving bids at the place designated for receipt of bids. Such notice shall be in writing over the signature of the bidder and shall be received prior to the designated time and date for receipt of bids. A modification shall be worded so as not to reveal the amount of the original bid. A withdrawal may be made by facsimile or electronic transmission. A modification may also be made by facsimile or electronic transmission if the final bid result is not revealed prior to the bid opening.
5. **OPENING OF BIDS:** Bids shall be publicly opened and read aloud at the designated location for receipt of bids shortly after the time and date bids are due.
6. **REJECTION OF BIDS:** The Institution shall have the right to reject any and all bids, in whole or part; to reject a bid not accompanied by a required bid security or other data required by the bidding documents; or reject a bid which is in any way incomplete or irregular.
7. **ACCEPTANCE OF BID (AWARD):** It is the intent of the Institution to award a contract to the lowest responsible and responsive bidder provided the bid does not exceed the funds available. The Institution shall have the right to waive informalities or irregularities in a bid received and to accept the bid, which in the Institution's judgment, is in the Institution's own best interests. All bids are governed by the West Virginia Code and the Procedural Rules of the Commission.
8. **VENDOR REGISTRATION:** Prior to any award for purchases exceeding \$15,000, the apparent successful bidder must be properly registered with the W. Va. Department of Administration, Purchasing Division, and have paid the required vendor registration fee.
9. **NON-FUNDING:** All services performed or goods delivered under State Purchase Orders/Contracts are to be continued for the term of the Purchase Order/Contract, contingent upon funds being appropriated by the Legislature or otherwise being made available. In the event funds are not appropriated or otherwise available for these services or goods, this Purchase Order/Contract becomes void and of no effect after June 30.
10. **PAYMENTS AND INTEREST ON LATE PAYMENTS:** Payment may only be made after the delivery and acceptance of goods or services. Interest may be paid for late payment in accordance with the West Virginia Code.
11. **RESIDENT VENDOR PREFERENCE:** A resident vendor preference will be granted upon written request in accordance with the West Virginia Code.
12. **TAX EXEMPTION:** The State of West Virginia, the Commission, Governing Board and its institutions are exempt from federal and state taxes and will not pay or reimburse such taxes.

PROMPT PAYMENT ACT OF 1990 (W. VA. CODE §5A-3-54)

INSTITUTION'S RESPONSIBILITY: According to the Prompt Payment Act of 1990 (West Virginia Code §5A-3-54), any properly registered and qualified vendor who supplies services or commodities to an institution is entitled to prompt payment upon presentation to the institution of a legitimate uncontested invoice. The institution's accounts payable function shall establish institutional procedures to ensure that vendors are paid promptly.

An institution receiving a legitimate uncontested invoice shall process the invoice within ten working days from its receipt. This means that invoices shall be processed at the institution and forwarded to the State Auditor within ten days of receipt of the vendor's legitimate and uncontested invoice. An invoice shall be deemed to have been received on the date it is marked received by the institution, or three days after the date of the postmark made by the United States Postal Service as evidenced on the envelope in which the invoice was mailed, whichever is earlier. If the invoice is received prior to delivery and acceptance of the goods and services, the invoice shall be deemed to be received on the date the goods are delivered and accepted or the services fully performed and accepted.

VENDOR'S RESPONSIBILITY: In order to receive timely payment, vendors have an obligation and responsibility to present invoices that are timely and accurate. An original of a vendor's invoice is needed for payment. The invoice must also contain identical information as shown on the purchase order or contract, such as:

- a. Vendor's name and address;
- b. Federal Employer's Identification Number (FEIN);
- c. Purchase Order number;
- d. Invoice should be mailed to the proper address at the institution;
- e. Item description and number;
- f. Quantity, unit of measure and/or unit price, and extension of each item;
- g. Invoice total;
- h. Dates of order and shipment;
- i. Back orders, if any;
- j. Cancellations, if any;
- k. Credit memo, if the credit is not part of the invoice; and
- l. Invoices for services rendered must include the dates of service and be prepared according to the payment terms in the contract or purchase order.

INTEREST ON LATE PAYMENT: The Prompt Payment Act of 1990 (West Virginia Code §5A-3-54) entitles a vendor to interest on legitimate and uncontested invoices that have not been paid from the 61st day after the invoice was received until the date when the check was mailed to the vendor. The Act considers an invoice uncontested when it accurately covers the goods and services received. If the invoice is received prior to delivery and acceptance of the goods and services, the invoice shall be deemed to be received on the date the goods are delivered and accepted or the services fully performed and accepted. In order to receive payment for interest if entitled, a vendor must make a request in writing to the State Auditor and provide proof that the vendor received a check for payment of the invoice after the 60 day time limit. If the vendor is entitled to interest, the State Auditor's Office will calculate the interest and pay any amounts due.

STATE OF WEST VIRGINIA
Purchasing Division

PURCHASING AFFIDAVIT

West Virginia Code §5A-3-10a states: No contract or renewal of any contract may be awarded by the State or any of its political subdivisions to any vendor or prospective vendor when the vendor or prospective vendor or a related party to the vendor or prospective vendor is a debtor and the debt owed is an amount greater than one thousand dollars in the aggregate

DEFINITIONS:

“Debt” means any assessment, premium, penalty, fine, tax or other amount of money owed to the State or any of its political subdivisions because of a judgment, fine, permit violation, license assessment, defaulted workers’ compensation premium, penalty or other assessment presently delinquent or due and required to be paid to the State or any of its political subdivisions, including any interest or additional penalties accrued thereon.

“Debtor” means any individual, corporation, partnership, association, Limited Liability Company or any other form or business association owing a debt to the State or any of its political subdivisions. “Political subdivision” means any county commission; municipality; county board of education; any instrumentality established by a county or municipality; any separate corporation or instrumentality established by one or more counties or municipalities, as permitted by law; or any public body charged by law with the performance of a government function or whose jurisdiction is coextensive with one or more counties or municipalities.

“Related party” means a party, whether an individual, corporation, partnership, association, limited liability company or any other form or business association or other entity whatsoever, related to any vendor by blood, marriage, ownership or contract through which the party has a relationship of ownership or other interest with the vendor so that the party will actually or by effect receive or control a portion of the benefit, profit or other consideration from performance of a vendor contract with the party receiving an amount that meets or exceeds five percent of the total contract amount.

EXCEPTION: The prohibition of this section does not apply where a vendor has contested any tax administered pursuant to chapter eleven of this code, workers’ compensation premium, permit fee or environmental fee or assessment and the matter has not become final or where the vendor has entered into a payment plan or agreement and the vendor is not in default of any of the provisions of such plan or agreement.

LICENSING: Vendors must be licensed and in good standing in accordance with any and all state and local laws and requirements by any state or local agency of West Virginia, including, but not limited to, the West Virginia Secretary of State’s Office, the West Virginia Tax Department, West Virginia Insurance Commission, or any other state agencies or political subdivision. Furthermore, the vendor must provide all necessary releases to obtain information to enable the Director or spending unit to verify that the vendor is licensed and in good standing with the above entities.

CONFIDENTIALITY: The vendor agrees that he or she will not disclose to anyone, directly or indirectly, any such personally identifiable information or other confidential information gained from the agency, unless the individual who is the subject of the information consents to the disclosure in writing or the disclosure is made pursuant to the agency’s policies, procedures and rules. Vendors should visit www.state.wv.us/admin/purchase/privacy for the Notice of Agency Confidentiality Policies.

Under penalty of law for false swearing (West Virginia Code, §61-5-3), it is hereby certified that the vendor acknowledges the information in this said affidavit and are in compliance with the requirements as stated.

Vendor’s Name: _____

Authorized Signature: _____ Date: _____

STATE OF WEST VIRGINIA VENDOR PREFERENCE CERTIFICATE

Certification and application* is hereby made for Preference in accordance with West Virginia Code, §5A-3-37. (Does not apply to construction contracts).

West Virginia Code, §5A-3-37, provides an opportunity for qualifying vendors to request (at the time of bid) preference for their residency status. Such preference is an evaluation method only and will be applied only to the cost bid in accordance with the **West Virginia Code**. This certificate for application is to be used to request such preference. The Purchasing Division will make the determination of the Resident Vendor Preference, if applicable.

A. Application is made for 2.5% preference for the reason checked:

_____ Bidder is an individual resident vendor and has resided continuously in West Virginia for four (4) years immediately preceding the date of this certification;

or

_____ Bidder is a partnership, association or corporation resident vendor and has maintained its headquarters or principal place of business continuously in West Virginia for four (4) years immediately preceding the date of this certification; or 80% of the ownership interest of Bidder is held by another individual, partnership, association or corporation resident vendor who has maintained its headquarters or principal place of business continuously in West Virginia for four (4) years immediately preceding the date of this certification;

or

_____ Bidder is a nonresident vendor which has an affiliate or subsidiary which employs a minimum of one hundred State residents and which has maintained its headquarters or principal place of business within West Virginia continuously for the four (4) years immediately preceding the date of this certification.

B. Application is made for 2.5% preference for the reason checked:

_____ Bidder is a resident vendor who certifies that, during the life of the contract, on average at least 75% of the employees working on the project being bid are residents of West Virginia who have resided in the State continuously for the two years immediately preceding submission of this bid;

or

_____ Bidder is a nonresident vendor employing a minimum of one hundred State residents or is a nonresident vendor with an affiliate or subsidiary which maintains its headquarters or principal place of business within West Virginia employing a minimum of one hundred State residents who certifies that, during the life of the contract, on average at least 75% of the employees or Bidder's affiliates or subsidiary's employees are residents of West Virginia who have resided in the State continuously for the two years immediately preceding submission of this bid.

Bidder understands if the Secretary of Tax & Revenue determines that a Bidder receiving preference has failed to continue to meet the requirements for such preference, the Secretary may order the Director of Purchasing to: (a) rescind the contract or purchase order issued; or (b) assess a penalty against such Bidder in an amount not to exceed 5% of the bid amount and that such penalty will be paid to the contracting agency or deducted from any unpaid balance on the contract or purchase order.

By submission of this certificate, Bidder agrees to disclose any reasonably requested information to the Purchasing Division and authorizes the Department of Tax & Revenue to disclose to the Director of Purchasing appropriate information verifying that Bidder has paid the required business taxes, provided that such information does not contain the amounts of taxes paid nor any other information deemed by the Tax Commissioner to be confidential.

Under penalty of law for false swearing (West Virginia Code, §61-5-3), Bidder hereby certifies that this certificate is true and accurate in all respects; and that if a contract is issued to Bidder and if anything contained within this certificate changes during the term of the contract, Bidder will notify the Purchasing Division in writing immediately.

Bidder: _____

Signed: _____

Date: _____

Title: _____

*Check any combination of preference consideration(s) in either "A" or "B", or both "A" and "B" which you are entitled to receive. You may request up to the maximum of 5% preference for both "A" and "B".

Request for Taxpayer Identification Number and Certification

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

Print or type
See Specific Instructions on page 2.

Name (as shown on your income tax return)

Business name/disregarded entity name, if different from above

Check appropriate box for federal tax classification:

Individual/sole proprietor C Corporation S Corporation Partnership Trust/estate

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

Other (see instructions) ▶ _____

Exempt payee

Address (number, street, and apt. or suite no.) Requester's name and address (optional)

City, state, and ZIP code

List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number								
				-				

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

Employer identification number								
				-				

Part II Certification

Under penalties of perjury, I certify that:

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

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 4.

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

General Instructions

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

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

Note. If 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 on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the 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 withholding on your share of partnership income.

The person who gives 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 is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,
- The U.S. grantor or other owner of a grantor trust and not the trust, and
- The U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

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

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

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

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

If you are a nonresident alien or a foreign entity not subject to backup withholding, give the requester the appropriate completed Form W-8.

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS a percentage of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, 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 the instructions below and the separate Instructions for the Requester of Form W-9.

Also see *Special rules for partnerships* on page 1.

Updating Your Information

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

Penalties

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

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

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

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

Specific Instructions

Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

Sole proprietor. Enter your individual name as shown on your income tax return on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name/disregarded entity name" line.

Partnership, C Corporation, or S Corporation. Enter the entity's name on the "Name" line and any business, trade, or "doing business as (DBA) name" on the "Business name/disregarded entity name" line.

Disregarded entity. Enter the owner's name on the "Name" line. The name of the entity entered on the "Name" line should never be a disregarded entity. The name on the "Name" line must be the name shown on the income tax return on which the income will be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a domestic owner, the domestic owner's name is required to be provided on the "Name" line. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on the "Business name/disregarded entity name" line. If the owner of the disregarded entity is a foreign person, you must complete an appropriate Form W-8.

Note. Check the appropriate box for the federal tax classification of the person whose name is entered on the "Name" line (Individual/sole proprietor, Partnership, C Corporation, S Corporation, Trust/estate).

Limited Liability Company (LLC). If the person identified on the "Name" line is an LLC, check the "Limited liability company" box only and enter the appropriate code for the tax classification in the space provided. If you are an LLC that is treated as a partnership for federal tax purposes, enter "P" for partnership. If you are an LLC that has filed a Form 8832 or a Form 2553 to be taxed as a corporation, enter "C" for C corporation or "S" for S corporation. If you are an LLC that is disregarded as an entity separate from its owner under Regulation section 301.7701-3 (except for employment and excise tax), do not check the LLC box unless the owner of the LLC (required to be identified on the "Name" line) is another LLC that is not disregarded for federal tax purposes. If the LLC is disregarded as an entity separate from its owner, enter the appropriate tax classification of the owner identified on the "Name" line.

Other entities. Enter your business name as shown on required federal tax documents on the "Name" line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the "Business name/disregarded entity name" line.

Exempt Payee

If you are exempt from backup withholding, enter your name as described above and check the appropriate box for your status, then check the "Exempt payee" box in the line following the "Business name/disregarded entity name," sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

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

The following payees are exempt from backup withholding:

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2),
2. The United States or any of its agencies or instrumentalities,
3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities,
4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
5. An international organization or any of its agencies or instrumentalities.

Other payees that may be exempt from backup withholding include:

6. A corporation,
7. A foreign central bank of issue,
8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,
9. A futures commission merchant registered with the Commodity Futures Trading Commission,
10. A real estate investment trust,
11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
12. A common trust fund operated by a bank under section 584(a),
13. A financial institution,
14. A middleman known in the investment community as a nominee or custodian, or
15. 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 15.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 9
Broker transactions	Exempt payees 1 through 5 and 7 through 13. Also, C corporations.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 7 ²

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney, and payments for services paid by a federal executive agency.

Part I. Taxpayer Identification Number (TIN)

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

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

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

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

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

If you are asked to complete Form W-9 but do not have a TIN, 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 domestic 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, below, and items 4 and 5 on page 4 indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on the "Name" line must sign. Exempt payees, see *Exempt Payee* on page 3.

Signature requirements. Complete the certification as indicated in items 1 through 3, below, and items 4 and 5 on page 4.

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 to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

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

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulation section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity ⁴
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulation section 1.671-4(b)(2)(i)(B))	The 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, social security number (SSN), or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

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

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

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

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

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

Protect yourself from suspicious emails or phishing schemes.

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

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

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration 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.

- ¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.
 - ² Circle the minor's name and furnish the minor's SSN.
 - ³ You must show your individual name and you may also enter your business or "DBA" name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.
 - ⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 1.
- *Note.** Grantor also must provide a Form W-9 to trustee of trust.
-

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. 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.