

**NOTICE OF SOLICITATION FOR PURCHASE OF TRANSPORTATION IMPACT FEE OFFSETS  
BY HILLSBOROUGH COUNTY, FLORIDA  
MODIFIED REVERSE SOLICITATION  
Transportation Impact Fee Solicitation Number 3  
JANUARY 8, 2018**

Hillsborough County, Florida (the “County”) hereby provides notice that it intends to purchase via a Modified Reverse Solicitation outstanding transportation impact fee offsets (the “Offsets”).

The County will utilize a Modified Reverse Solicitation process (the “Solicitation”) to set the market prices at which the County may purchase Offsets. Owners of Offsets who participate in the Solicitation (“Owners” or “Offerors”) must indicate (i) the face dollar amount of Offsets they are offering to sell to the County (“Offer Amount”), and (ii) the lowest price, as a percentage of the Offsets offered, that they are including in the Offer (with 100% representing the full face amount of the Offset (“Offer Price”). Offsets may be purchased at a discount to the full face amount, subject to the applicable maximum as described herein (see the “Purchase Price” below).

The purpose of the solicitation is to (i) provide a mechanism for Owners to sell outstanding Offsets, and (ii) allow the County to reduce the economic impact of the outstanding Offsets as the County implements its mobility fee program. **THE COUNTY WILL NOT ACCEPT ANY OFFER TO SELL OFFSETS AT A PRICE GREATER THAN THE MAXIMUM OFFER PRICE FOR THIS SOLICITATION. OWNERS WHO DO NOT WISH TO SELL THEIR OFFSETS AT OR BELOW THE MAXIMUM OFFER PRICE SHOULD NOT PARTICIPATE IN THIS SOLICITATION. THE COUNTY MAY SET A DIFFERENT MAXIMUM OFFER PRICE FOR FUTURE SOLICITATIONS, HOWEVER IN NO CASE WILL THE MAXIMUM OFFER PRICE BE EQUAL TO OR GREATER THAN THE FULL FACE AMOUNT OF ANY OFFSET.**

***The Offsets***

The Offsets are described in “Hillsborough County Consolidated Impact Assessment Program Ordinance, Hillsborough County Ordinance 96-29, as amended”, a copy of which may be found at:

<https://www.hillsboroughcounty.org/library/hillsborough/media-center/documents/public-works/impact-fees/impact-fee-ordinance.pdf>

WHILE THE COUNTY IS REQUESTING BONA FIDE OFFERS TO SELL THE OFFSETS, THE COUNTY ONLY INTENDS TO ACCEPT OFFERS AND PURCHASE OFFSETS IF IT BELIEVES, IN ITS SOLE DISCRETION, THAT THE MODIFIED REVERSE SOLICITATION PROCESS HAS RESULTED IN A MARKET-BASED DETERMINATION OF THE VALUE OF THE OFFSETS. AS SUCH, THE COUNTY MAY TERMINATE THE SOLICITATION IF THE COUNTY BELIEVES THERE WAS COLLUSION OR MANIPULATION AMONG OWNERS, OR FOR ANY OTHER REASON. THE COUNTY IS UNDER NO OBLIGATION TO ACCEPT ANY OFFER.

## *Definitions*

“Authorizing Resolution” – the Hillsborough County Board of County Commissioner’s Resolution presented to the Board at its May 17, 2017 Regular Meeting.

“Contract” – an Offer which has been accepted by the County under the terms of the Solicitation Document and which shall be governed by the terms and conditions of this Solicitation Document.

“Maximum Offer Price” – the maximum amount the County will pay for any Offset in the Solicitation. The Maximum Offer Price may vary by solicitation and is determined by the County in the manner described in the Authorizing Resolution for each solicitation to encourage participation in the solicitation, mitigate the County’s costs related to developing, implementing and conducting the solicitations, and achieve the Board’s goals in the Authorizing Resolution.

“Maximum Solicitation Amount” – the total maximum dollar amount the County will spend in any single solicitation to purchase Offsets.

“Offer(s)” – the offer(s) submitted by Owner(s)/Offerors in accordance with this Solicitation Document and utilizing Form 1 of this Solicitation Document which must be completed in its entirety.

“Offeror” – an Owner of transportation impact fee offsets who has chosen to submit an Offer as part of a Modified Reverse Solicitation.

“Offer Amount” – the dollar amount of a block or group of Offsets an Owner is offering for sale in a Solicitation at a specific Offer Price. For example, if an Owner had a block or group of Offsets with a full value of \$100,000 and the Owner decided to sell half of the block or group in one Solicitation at a specified Offer Price, the Offer Amount would be \$50,000. An Owner can submit multiple Offer Amounts and Offer Prices in a single Solicitation, subject to the limitations provided herein. If more than one (1) offer is submitted, a separate FORM 1 must be submitted for each.

“Offer Price” – the percentage value of a block or Group of Offsets included in the Offer of an Owner. For example, if an Owner offered to sell an Offset in a solicitation for 40 cents on the dollar, the Offer Price would be 40%. All Offer Prices must be submitted in increments of 1% using only whole numbers—without fractions or decimals (e.g. an offer price of “40.5%” is unacceptable). Offer Prices submitted with fractions or decimals will be rejected and not considered for award.

“Offset Book Value” – the total value of an Offset Account.

“Owner” – current owner of record of the transportation impact fee offset account as indicated in Hillsborough County records as of the Submittal Deadline. Offer (FORM 1) must be signed by a person that is legally authorized to contractually bind the Owner. If Owner is a partnership, then the Offer must be signed by one or more of the company's general partners. If Owner is a corporation, the Offer must be signed by a current officer of the corporation. A person signing the Offer as Owner's agent shall include with the Offer clear and legal evidence of such person's authority to sign on behalf of the Owner.

“Purchase Price” – the price offered for the sale of each Offset which is accepted by the County. AS A RESULT OF THE SOLICITATION PROCESS, THE COUNTY MAY PURCHASE OFFSETS AT DIFFERENT PURCHASE PRICES IN THE SAME SOLICITATION.

### *Solicitation Process*

The County will utilize a Modified Reverse Solicitation process for the Solicitation. The County intends to hold multiple solicitations over the next several years. The Maximum Solicitation Amount for each Solicitation will be determined by the County as described in the Authorizing Resolution. Future solicitations are contemplated; however, the next solicitation will not be initiated until this particular solicitation is completed, finalized, and the resulting payments are approved by the Board. Any “freezes” on credits associated with this solicitation are expected to be lifted before initiating the next solicitation or subsequent solicitations.

Owners shall submit sealed hard-copy Offers using the attached form (FORM 1), which includes (1) registration information, (2) face dollar value of the Offer Amount, and (3) an Offer Price expressed as a whole number percentage. The Offer (FORM 1) shall be completed in its entirety and submitted by the Submittal Deadline. Offers must be submitted in accordance with the provisions set forth under the heading “Delivery of Offers” in this Solicitation

The Offer (FORM 1) must be signed by a person that is legally authorized to contractually bind the Owner. If Owner is a partnership, then the Offer must be signed by one or more of the company's general partners. If Owner is a corporation, the Offer must be signed by a current officer of the corporation. A person signing the Offer as Owner's agent shall include with the Offer clear and legal evidence of such person's authority to sign on behalf of the Owner. The cost of preparing an Offer in response to this Solicitation shall be borne entirely by the Owner/Offerrer.

**A current Form W-9 must be completed and submitted with FORM 1. The name indicated on the submitted Form W-9 must match exactly the name of the Offset Owner entered above. Failure to submit a current and accurate Form W-9 may result in rejection of the offer to sell.**

After confirming the eligibility of the responding Owners and confirming that all Offers are in compliance with the Solicitation procedures, the County shall first rank all Offers by lowest to highest Offer Price and total the aggregate Offer Amounts at each Offer Price.

In the event an Offer is determined to be nonresponsive and/or an Owner is determined ineligible to submit an Offer, the County shall notify the subject Owner, in writing, stating the reasons for the findings. The Owner shall have five (5) business days, beginning on the business day following the date the notice is sent, to challenge the determination and provide all pertinent documents, information and evidence necessary to support the Owner's position.

If the Maximum Solicitation Amount is less than or equal to the amount required to purchase all Offsets offered at the lowest Offer Price offered, the County may purchase the Offsets offered at the lowest Offer Price, on a pro rata basis, if necessary, up to the Maximum Solicitation Amount.

If the Maximum Solicitation Amount is greater than the amount required to purchase all Offsets Offered at the lowest Offer Price, the County may purchase all of the Offsets Offered at the lowest Offer Price. If the remainder of the Maximum Solicitation Amount is less than or equal to the amount required to purchase all Offsets Offered at the next higher Offer Price, the County may purchase the Offsets offered at the next highest Offer Price, on a pro rata basis, if necessary, up to an amount equal to the remainder of the Maximum Solicitation Amount. The County will repeat the foregoing process until it has applied an aggregate amount equal to the Maximum Solicitation Amount.

The table below illustrates a sample Solicitation in which the Maximum Solicitation Amount is \$100:

*Example*

<b>Bidder</b>	<b>Offsets Offered</b>	<b>Offer Price</b>	<b>Solicitation Amount Required</b>	<b>Result</b>
A	\$200	25%	\$50 (\$200 x 25%)	\$200 of Offsets purchased of \$200 offered for \$50
B	\$150	30%	<b>\$95 (\$200 x 25% + \$150 x 30%)</b>	\$150 of Offsets purchased of \$150 offered for \$45
C	\$50	50%	<b>\$100 (\$200 x 25% + \$150 x 30% + \$10 X 50%)</b>	← \$10 of Offsets purchased pro rata of \$50 offered for \$5
D	\$200	60%		No Offsets purchased
E	\$500	70%		No Offsets purchased

In this example, the County would purchase all of the Offsets offered by Offerors A and B at each offered Price. Offeror A receives \$50 (\$200 x 25%) and Offeror B receives \$45 (\$150 x 30%). Offeror C received the remaining \$5 available in this Solicitation. Offeror C’s remaining \$40 in Offsets not purchased remain outstanding.

The County believes the Modified Reverse Solicitation format will allow Offerors to set their individual market price for the Offsets. The lower the Offer Price, the greater the likelihood that the Offer will be accepted by the County.

***Change of Offer Date***

The County reserves the right to postpone, from time to time, the date established for the receipt of Offers and will undertake to notify prospective Offerors.

***Award of Contract and Rejection of Offers***

- a) A Contract, if awarded, will be awarded in accordance with this Solicitation Document and applicable law.
- b) The County, in its sole discretion, may determine whether acceptance of any Offer is in the best interest of the County. Further, the County reserves the right to reject any and all Offers and to waive any informality concerning an Offer whenever such rejection or waiver is in the best interest of the County and in conformance with Florida Law, including any Offer which is not a firm Offer, or includes unacceptable conditions, such as requiring acceptance of multiple Offers from the same Offeror. Conditional Offers which make an Offer contingent upon the acceptance of another Offer shall be rejected. In any event, such rejection shall not be arbitrary and capricious.
- c) The County also reserves the right to reject the Offer of any Owner who is not eligible and/or in a position to perform the contract, as determined by the County, in its sole discretion.
- d) The County reserves the right to require Owner to submit documentation and other evidence attesting to the Owner’s eligibility. The County may reject Owner’s Offer if, at the County’s sole discretion, Owner fails to submit documents and evidence of eligibility.

The County reserves the right to reject all Offers when in the best interest of Hillsborough County, however, the County shall not act arbitrarily or capriciously.

### ***Offeror Request For Interpretation of Solicitation***

No interpretation of the meaning of the Specifications contained in this Solicitation Document or other Contract Documents will be made to any Owner orally. Every request for such interpretation must be in writing, addressed to the Director of Procurement Services via email at [StromerS@HCFLGov.net](mailto:StromerS@HCFLGov.net), or hand delivery at the address provided under “Delivery of Offers”. To be given consideration, such requests must be received at least ten (10) calendar days prior to the Submittal Deadline. Any and all such interpretations and any supplemental instructions will be in the form of a written Amendment which, if issued, will be communicated to all Owners at least five (5) calendar days prior to the Submittal Deadline via the County’s website at: <http://hcflgov.net/impactfeeoffsets>.

It is solely the Owners’ responsibility to monitor the above website for important information related to this procurement including, but not limited to, amendments or interpretations, notices of intent, and other information. Failure of an Owner to receive any such Amendment or interpretation shall not relieve said Owner from an obligation under its Offer as submitted. All Amendment(s) so issued shall become part of the Solicitation Document and Contract Documents.

### ***Procurement Policy and Procedures and Hillsborough County Ordinance - Protest Process and Procedures***

Owner is advised that by submitting an Offer, Owner hereby agrees to comply with the County’s Procurement Policy and Procedures, including, but not limited to, the County’s policy and procedures regarding Bid protests and Hillsborough County Code of Ordinances and Laws, Part A, Chapter 2, Article VI, Division 3. The County’s Procurement Policy and Procedures can be found on the County’s website at:

[www.hcflgov.net/en/businesses/doing-business-with-hillsborough/vendors/vendor-forms-and-documents](http://www.hcflgov.net/en/businesses/doing-business-with-hillsborough/vendors/vendor-forms-and-documents)

Owner is further advised that pursuant to Hillsborough County Code of Ordinances and Laws, Part A, Chapter 2, Article VI, Division 3, Sec. 2-567(b)(i), any protest of the Specifications and/or terms and conditions contained within this Solicitation Document must be received by the County no later than five (5) business days before the Submittal Deadline set forth in this Solicitation Document.

### ***Public Entity Crimes Statement***

A person or affiliate who has been placed on the convicted vendor list following a conviction for a public entity crime; may not submit an Offer, or reply on a contract with a public entity for the construction or repair of a public building or public work; may not submit Offers, or replies on leases of real property to a public entity; may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with any public entity; and may not transact business with any public entity in excess of the threshold amount provided in Section 287.017, Florida Statutes, for CATEGORY TWO for a period of thirty-six (36) months following the date of being placed on the convicted vendor list. Additionally, pursuant to County policy, a conviction of a public entity crime may cause the rejection of an Offer. The County may make inquiries regarding alleged convictions of public entity crimes. The unreasonable failure of an Offeror to promptly supply information in connection with an inquiry may be grounds for rejection of an Offer.

### ***Cancellation of Solicitation Document***

The County reserves the right to cancel, in whole, or in part, this Solicitation Document when deemed to be in the best interest of the County.

### ***Cone of Silence***

Pursuant to Hillsborough County Code of Ordinances and Laws, Part A, Chapter 2, Article VI, Division 3, Section 2-574, there shall be a Cone of Silence for all procurement solicitations issued by the County that are at or over the County's formal bid limit in order to safeguard the integrity of the County's procurement and protest process. The Cone of Silence for this Solicitation shall go into effect on the date the Solicitation is issued by the County and shall end on the date the Owner's Offer is formally accepted by the County or on the date the Modified Reverse Solicitation is canceled by the County. Unless otherwise provided for in Hillsborough County Code of Ordinances and Laws, Part A, Chapter 2, Article VI, Division 3, during the time period the Cone of Silence is in effect, no Owner, interested party and/or their principals, officers, employees, attorneys or agents shall communicate with County employees, the Hearing Master assigned to hear the applicable protest appeal and/or members of the Board of County Commissioners, including their aides and employees regarding a Modified Reverse Solicitation and/or its related protest. The Cone of Silence does not prohibit an Owner from communicating with the Director of the County Department issuing the Modified Reverse Solicitation, County staff listed as contacts in the Solicitation, or the attorney in the County Attorney's office that is directly responsible for the applicable Solicitation (this information can be obtained by contacting the County staff person listed as the contact in the applicable Solicitation). A violation of the Cone of Silence will result in the disqualification of the Owner from consideration in any award of the Modified Reverse Solicitation unless it is determined that the violation is unintentional and/or not material.

### ***Modification and/or Withdrawal of Offer Prior to Submittal Deadline***

Prior to the Submittal Deadline, Offers may be withdrawn upon written request signed by the Owner and received by the County prior to the Submittal Deadline. Withdrawn Offers will not be returned to the Owner. Except as specifically provided for herein, Offerors may not modify their Offers after the specified Submittal Deadline. Negligence on the part of the Owner in preparing its Offer confers no right of withdrawal or modification of its Offer after such Offer has been opened by County staff at the specified time and place. Owners may not withdraw or modify their Offers after the Submittal Deadline.

### ***No Assignment of Offers***

Owner may not assign or otherwise transfer its Offer prior to or after the Submittal Deadline.

### ***Obtaining Clarification and/or Additional Information***

Given that a Cone of Silence exists for this solicitation, Offerors shall direct all questions and/or requests for clarification or additional information to Scott P. Stromer, Director, Procurement Services Department, in writing, via email at [StromerS@HCFLGov.net](mailto:StromerS@HCFLGov.net), or hand delivery at the address provided under the "Delivery of Offers" provision contained in this Solicitation. For the duration of the Cone of Silence, Offerors shall not communicate with County employees outside the Procurement Services Department or members of the board of County Commissioners, including their respective aides.

### ***Time Period Offer is Valid***

Owner's Offer shall be in force for a period of not less than ninety (90) calendar days after the Submittal Deadline. Further, said Offer shall continue in force after said ninety (90) calendar day period, until thirty (30) days following the date of receipt by County of written notice from the Offeror of its intent to withdraw its Offer, or until the date specified in said written notice as the expiration date of the Offer, whichever is later. The aforementioned time periods will remain in effect irrespective of whether an award has been made by the County. Notwithstanding the provisions above, the Owner may extend its Offer at any time prior to the scheduled expiration thereof. The "90-day" period referenced in this paragraph relates to the time in which the offer-to-sell must be held open by the Offeror.

### ***Public Records Law***

- a) In accordance with Chapter 119, Florida Statutes, and, except as may be provided by other applicable State and Federal laws, all Offerors should be aware that this Solicitation Document and all Offers are in the public domain and are available for public inspection. Offerors are requested, however, to identify specifically any information contained in their Offers which they consider confidential and/or proprietary, inclusive of trade secrets as defined in s. 812.081, Florida Statutes, and which they believe to be exempt from disclosure, citing specifically the applicable exempting law and including narrative explaining the applicable legal exemption as it relates specifically to Offeror's confidential and/or proprietary information.
- b) All Offers received in response to this Modified Reverse Solicitation Document will become the property of the County and will not be returned. In the event of an award, all documentation produced as part of the Contract will become the exclusive property of the County.
- c) All materials that qualify for exemption from Chapter 119, Florida Statutes, or other applicable law must be submitted in an attachment or in a separate envelope, clearly identified as "EXEMPT FROM PUBLIC DISCLOSURE" with Offeror's name and the Solicitation Document number marked on the outside.
- d) The County will not accept Offers when the entire Offer is labeled as exempt from public disclosure.
- e) Be aware that the designation of an item as exempt from public disclosure by an Owner may be challenged in court by any person or entity. By designation of material in the Offer as exempt from public disclosure, Owner agrees to defend the County (and its employees, agents and elected and appointed officials) against all claims and actions (whether or not a lawsuit is commenced) related to Offeror's designation of material as exempt from public disclosure and to hold harmless the County (and its employees, agents and elected and appointed officials) from any award to a plaintiff for damages, costs and attorneys' fees, incurred by the County by reason of any claim or action related to Offeror's designation of material as exempt from public disclosure.

### ***Submittal Deadline***

Owner must submit its Offer prior to the Submittal Deadline. Late Offers will not be accepted.

### ***Notice of Award***

Notices of intent to award will be communicated to the participating Offerors, in writing, via email and/or the County's website at <http://hcfl.gov.net/impactfeeoffsets>.

*Solicitation Parameters*

**Transportation Impact Fee Solicitation Number 3**

Submittal Deadline:	January 30, 2018 at 2:00 p.m., local Tampa, Florida time (our clock)
Included Zones:	All Zones (1-10)
County Funding Available:	Maximum of \$10,000,000.00
Minimum Offsets Offered per Owner:	The lesser of \$1,000.00 or the full balance of an Owner's Offset Account
Maximum Offsets Offered per Owner:	None
Minimum Offer Price:	None
Maximum Offer Price:	80% of the Book Value of an Offset
Allowable Offer Prices:	1 % to 80% in intervals of 1% (whole numbers only—no fractions or decimals)
Maximum Number of Offers per Owner:	None. An Owner can submit multiple Offers at varying Offer Amounts and Offer Prices as long as each Offer Amount and Offer Price conforms to the solicitation requirements. An Owner is not required to Offer the full face amount of each block or group of Offsets. For example, if an Owner has a \$50,000 block or group of Offsets, it may offer \$30,000 of the block or group in the Solicitation at a single Offer Price and choose not to offer the remaining \$20,000 in this Solicitation. Conversely, the Owner could chose to offer five (5) \$10,000 Offer Amounts at five (5) different Offer Prices or any conforming combination.

*Delivery of Offers*

Offers to sell Offsets must be received in a sealed envelope through physical delivery via U.S. Mail, courier service, express mail or package service, hand delivery, or other physical presentation of the completed and properly executed Offer to Sell Offsets (the "Offer") attached to this notice until **2:00 p.m.** local Tampa, Florida time (our clock) on **January 30, 2018** (the "Submittal Deadline"). Only one (1) original hard-copy is required for each offer submitted. If more than one (1) offer is submitted, a separate FORM 1 must be submitted for each. One (1) sealed envelope may be used for multiple offers submitted by the same Owner. Offers delivered by facsimile, electronic mail (e-mail) or other electronic means shall not be considered. Any Offer received after the Submittal Deadline will not be opened or considered. All Offers shall be delivered to:

Hillsborough County BOCC – County Center  
Procurement Services Department  
P.O. Box 1110  
601 East Kennedy Boulevard, 25<sup>th</sup> Floor  
Tampa, Florida 33601



Offerors are strictly responsible for the delivery of their respective Offers. The County and/or the Director of the Procurement Services Department shall in no way be responsible for any delays caused by the United States Postal Service and/or other courier, or for delays caused by any other occurrence. Offerors are advised that United States Postal Service delivery is made to the County's post office box (P.O. Box). Such delivery is not made directly to the street address, even if the Offeror specifies the street address and/or if express mail service is utilized; therefore, Offeror's use of the United States Postal Service may cause a delay in the County's receipt of a Offeror's Offer by the Submittal Date. Offerors are cautioned to plan necessary delivery time accordingly. Offers delivered by facsimile, electronic mail (e-mail) or other electronic means shall not be considered.

Offers shall be sealed and delivered in a sealed envelope and labeled on the outside of the envelope with (1) the Offeror's name, (2) "**Transportation Impact Fee Solicitation Number 3**," (3) the words "SEALED OFFER", and (4) the Submittal Deadline time and date. Sealed Offers may not be amended or otherwise changed by any writing placed outside the sealed Offer. Any writing that is outside of the sealed Offer will not be considered in the County's evaluation of the Offer.

#### ***Failure to Perform***

If the Offeror refuses or is unable to honor its Offer or otherwise fails to perform any of its obligations, the County reserves the right to suspend or debar the Offeror or Offset Owner from participating in any future County solicitation, and the County may pursue all available legal remedies.

#### ***Transfer of Ownership***

Acceptance of the Owner's/Offeror's Offer by the County shall form the Contract between the Owner/Offeror and the County for the sale of the Offsets, whereupon, the Owner/Offeror shall be obligated to perform all activities necessary to successfully transfer ownership of the purchased Offsets to the County. Upon the transfer of funds to the successful Offeror/Owner, ownership and all rights in connection with the purchased Offsets will transfer automatically to the County. The registry of ownership maintained by the County will be updated to reflect the County's ownership of the Offsets. The submission of a fully executed Offer and the acceptance thereof and the wire of the Purchase Price by the County to the institution provided in the Offeror's Offer is all that is required for settlement of the purchase of Offsets transaction.

#### ***Governing Law***

The Contract shall be construed and enforced in accordance with the laws of the State of Florida without giving effect to any rules of conflict of law. Venue of any disputes relating to the Contract shall be in Hillsborough County, Florida.

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**OFFER TO SELL HILLSBOROUGH COUNTY TRANSPORTATION IMPACT FEE OFFSETS**

**AMOUNT OF OFFSETS AND PURCHASE PRICE OFFERED**

**Transportation Impact Fee Solicitation Number 3**

**FORM 1**

The undersigned, \_\_\_\_\_, as Owner of the Hillsborough County Transportation Impact Fee Offsets described below, makes the following Offer for participation in the Transportation Impact Fee Solicitation Number 3:

*Note: "Offset Account Number," "Offsets Offered," and "Offset Price" shall be expressed both numerically and in word form.*

Name of Offset Owner: \_\_\_\_\_

*Note: A current Form W-9 must be completed and submitted with FORM 1. The name indicated on the submitted Form W-9 must match exactly the name of the Offset Owner entered above. Failure to submit a current and accurate Form W-9 (attached) may result in rejection of the offer to sell.*

Offset Account Number (Numerical): \_\_\_\_\_

Offset Account Number (Words): \_\_\_\_\_

Offsets Offered (Numerical) <sup>(1)</sup>: \_\_\_\_\_

Offsets Offered (Words) <sup>(1)</sup>: \_\_\_\_\_

Offset Price (Numerical): \_\_\_\_\_ %

Offset Price (Words): \_\_\_\_\_ Percent

Zone: \_\_\_\_\_

Name of Person Offering: \_\_\_\_\_

Title: \_\_\_\_\_

Relationship to Offset Owner: \_\_\_\_\_

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

Telephone: \_\_\_\_\_

Email: \_\_\_\_\_

Name of Representative or Representing Attorney: \_\_\_\_\_

*(1) Face amount of Offsets offered for sale, **not** the amount of dollars you are willing to receive as payment.*

Name of Offset Owner: \_\_\_\_\_

Offset Account Number (Numerical): \_\_\_\_\_

**Certification/Affirmation**

1. I represent that I am at least eighteen (18) years of age.
2. I represent that the printing of my name and the submittal of an Offer is intended to authenticate this writing and to have the same force and effect as my manual signature.
3. I represent that I am either authorized to bind the Offeror, or that I am submitting the Offer on behalf of and at the direction of the Offeror’s representative authorized to contractually bind the Owner.
4. I represent that the Offeror and/or its applicable representative(s) has/have reviewed the information contained in this Offer and that the information submitted is accurate.

At this present time, we understand all requirements and state that as a serious Offeror we will comply with all the stipulations included in this Solicitation Document.

**The above-named Offeror affirms and declares:**

1. That the Offeror is of lawful age and that no other person, firm or corporation has any interest in this Offer or in the Contract proposed to be entered into.
2. That this Offer is made without any understanding, agreement, or connection with any other person, firm or corporation making an Offer for the same purpose, and is, in all respects, fair and without collusion or fraud.
3. That the Offeror is not in arrears to Hillsborough County upon debt or contract and is not a defaulter, as surety or otherwise, upon any obligation to Hillsborough County.
4. That no officer or employee or person whose salary is payable, in whole or in part, from the County Treasury is, shall be or will become interested, directly or indirectly, surety or otherwise in this Offer; in the performance of this Contract.
5. That the Offeror has not altered the original Solicitation Document in any way and further understands that any such alteration of the original Solicitation Document may result in rejection of the Offeror’s Offer.
6. That, in advance of the Submittal Deadline, I was advised to communicate with the Hillsborough County Development Services Department to verify that the Hillsborough County Development Services Department’s records related to the ownership of my transportation impact fee offsets were up to date and accurate.
7. Offeror acknowledges and understands that Section 287.135, Florida Statutes, prohibits agencies and governmental entities from contracting with a company for goods and/or services that are One Million Dollars (\$1,000,000) or more, if such company is (i) engaged in business operations in Cuba or Syria, (ii) on the Scrutinized Companies that Boycott Israel List (created pursuant to Florida Statutes, Section 215.4725), (iii) on the Scrutinized Companies with Activities in Sudan List (created pursuant to Florida Statutes, Section 215.473), or (iv) on the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List (created pursuant to Florida Statutes, Section 215.473). Offeror hereby certifies that Offeror (i) is not engaged in business operations in Cuba or Syria, (ii) is not on the Scrutinized Companies that Boycott Israel List, (iii) is not on the Scrutinized Companies with Activities in Sudan List, and (iv) is not on the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List. Offeror acknowledges and understands that pursuant to Florida Statutes, Section 287.135, the submission of a false certification may subject Offeror to civil penalties, attorneys’ fees and/or costs.

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

Title: \_\_\_\_\_

Name of Offset Owner: \_\_\_\_\_

Offset Account Number (Numerical): \_\_\_\_\_

STATE OF FLORIDA  
COUNTY OF \_\_\_\_\_

The foregoing instrument was acknowledged before me this \_\_\_\_\_ (date), by  
\_\_\_\_\_ (name), who is personally known to me or who has produced  
\_\_\_\_\_ (type of identification) as identification.

\_\_\_\_\_

Notary Public

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

My Commission Expires: \_\_\_\_\_

Commission # \_\_\_\_\_

# Request for Taxpayer Identification Number and Certification

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

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

Print or type. See Specific Instructions on page 3.

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

## Part I Taxpayer Identification Number (TIN)

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

**Note:** If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

<b>Social security number</b>									
				-			-		
<b>or</b>									
<b>Employer identification number</b>									
				-					

## 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); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

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

<b>Sign Here</b>	Signature of U.S. person ▶	Date ▶
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## General Instructions

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

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

## Purpose of Form

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

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

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

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

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting*, later, for further information.

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

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

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

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

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

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

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

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

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

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

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

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

## Backup Withholding

**What is backup withholding?** Persons making certain payments to you must under certain conditions withhold and pay to the IRS 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 instructions for Part II for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

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

Also see *Special rules for partnerships*, earlier.

## What is FATCA Reporting?

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

## Updating Your Information

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

## Penalties

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

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

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

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

## Specific Instructions

### Line 1

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

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

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

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

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

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

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

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

### Line 2

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

### Line 3

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

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

### Line 4, Exemptions

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

#### Exempt payee code.

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

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

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



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

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup>	Generally, exempt payees 1 through 5 <sup>2</sup>
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

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

<sup>2</sup> However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

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

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities

C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a)

J—A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

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

## Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

## Line 6

Enter your city, state, and ZIP code.

## Part I. Taxpayer Identification Number (TIN)

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

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

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

**Note:** See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

**How to get a TIN.** If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at [www.SSA.gov](http://www.SSA.gov). You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at [www.irs.gov/Businesses](http://www.irs.gov/Businesses) and clicking on Employer Identification Number (EIN) under Starting a Business. Go to [www.irs.gov/Forms](http://www.irs.gov/Forms) to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to [www.irs.gov/OrderForms](http://www.irs.gov/OrderForms) to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

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

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

**Caution:** A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

## Part II. Certification

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

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

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



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

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

**2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.**

You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

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

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

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

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

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee <sup>1</sup>
b. So-called trust account that is not a legal or valid trust under state law	The actual owner <sup>1</sup>
6. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

For this type of account:	Give name and EIN of:
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

<sup>1</sup> List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

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

<sup>3</sup> You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

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

\*Note: The grantor also must provide a Form W-9 to trustee of trust.

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

**Secure Your Tax Records From Identity Theft**

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

To reduce your risk:

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

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

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

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

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

**Protect yourself from suspicious emails or phishing schemes.**

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

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

If you receive an unsolicited email claiming to be from the IRS, forward this message to [phishing@irs.gov](mailto:phishing@irs.gov). You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at [spam@uce.gov](mailto:spam@uce.gov) or report them at [www.ftc.gov/complaint](http://www.ftc.gov/complaint). You can contact the FTC at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see [www.IdentityTheft.gov](http://www.IdentityTheft.gov) and Pub. 5027.

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

## Privacy Act Notice

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