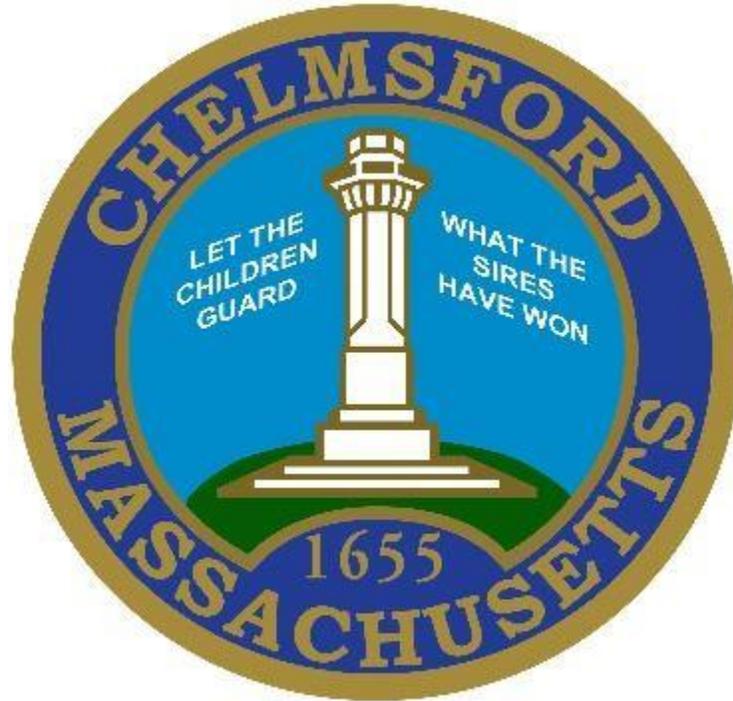


**TOWN OF CHELMSFORD
DPW HIGHWAY DIVISION**



SNOW PLOWING AGREEMENT FOR

2025 - 2026

DPW HIGHWAY DIVISION

9 ALPHA ROAD

CHELMSFORD, MA 01824

978-250-5270

Joe Eriksen, Highway Superintendent



TOWN OF CHELMSFORD, MASSACHUSETTS

Notice to All Contractors

The Department of Public Works, Highway Division is seeking contractors for snow plowing and snow removal for the 2025 - 2026 Winter Season.

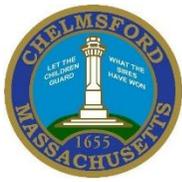
Please submit a completed application with all supporting documentation, to:
Michelle Thomas at mthomas@chelmsfordma.gov

Contractors must submit ALL required paperwork and supporting documentation to be eligible for incentive payments, by November 14, 2025.

***NEW* - Guaranteed minimum payment in addition to incentives: \$4000 for pickups and \$5,500 for 6-Wheeler and larger.**

** See page 8, Section: VI., Plow Incentives and Guaranteed Minium*

Joe Eriksen, Highway Superintendent



TOWN OF CHELMSFORD MASSACHUSETTS

The following is found within this document:

• Snowplowing Application	Attachment A	Pg. 3
• Paperwork and Supporting Documentation Checklist		Pg. 4
• Specification for Contractor's Equipment	Attachment B	Pgs. 5 - 9
• Insurance Requirements	Attachment C	Pg. 10
• Rates for Hired Equipment	Attachment D	Pg. 11
• Contractor Invoice Submittal Information & Requirements		Pgs. 12 - 13
• Town of Chelmsford Snowplow Contract		Pgs. 14 - 17
• IRS Form W9		Pg. 18 - 24

Certificate of Insurance: The certificate of Liability Insurance must state that it covers snow plowing and snow removal operations in the Town of Chelmsford. All Vehicles to be used for snow plowing in Chelmsford must be listed on the certificate. **The Town of Chelmsford must be named as “ADDITIONAL INSURED for snow plowing operations” by endorsement for Products and Completed Operations on the snowplow contractor’s certificate. Certificate Holder should be Town of Chelmsford 50 Billerica Rd., Chelmsford, MA 01824 (Refer to Attachment C pg.10)**

Worker’s Compensation Insurance: Must maintain Worker’s Compensation Insurance providing statutory coverage as required by the Commonwealth of Massachusetts. Insurance must be provided in any instance where an employee of the Contractor will operate a piece of equipment. For purposes of the Town snow contracts, the “Contractor” is the person who has entered a contract with the Town, and an **employee generally includes anyone other than the Contractor who will be operating snow and ice equipment.**

The Town will then draw up the contracts with equipment listed on your Snow Plowing Application (attachment A). **No equipment shall be hired unless and until the Highway Division has completed its inspection of the vehicles offered and an executed contract is on file.**

Per Massachusetts General Laws, Chapter 30B, Section 1(b)(17), as restated, amended, replaced, a contract for snow plowing, is exempt from the public bid laws of the Commonwealth of Massachusetts. As such, the Town reserves the right to offer contracts to anyone other than the lowest price bid applicant and to negotiate the contract prices with any applicant. The Authority also reserves the right to reject any and all applications or to require modifications of any application it deems, in its sole and absolute discretion, highly advantageous if it is in the best interest to so do, and to cancel this procurement at any time.



TOWN OF CHELMSFORD, MASSACHUSETTS

Paperwork and Supporting Documentation Checklist SNOW PLOWING APPLICATION 2025-2026 WINTER SEASON

Paperwork and Supporting Documentation Check List	
Document	Submitted
Attachment A – Snow Plowing Application – Pg. 3	
Town of Chelmsford Snowplow Contract - Pgs. 14-17 <i>(Initial pages 14, 15, 16) (Sign page 17)</i>	
Completed W9 – Pg. 18	
Copy of EACH Vehicle Registration listed on Attachment A	
Copy of driver’s license for EACH driver	
Certificate of Insurance <i>(Motor Vehicle insurance minimum limits of \$250,000/\$500,000 per person/per accident bodily injury and \$250,000 property liability or a combined limit of \$1,000,000)</i>	
Workman’s Comp. Insurance (If Applicable)	



TOWN OF CHELMSFORD, MASSACHUSETTS

ATTACHMENT B SPECIFICATIONS FOR CONTRACTORS SNOW PLOWING & SNOW REMOVAL EQUIPMENT

I. INTRODUCTION

The Town of Chelmsford intends to contract on an hourly basis for both normal snow plowing and snow removal. To facilitate the snow removal efforts, the DPW Highway Division has established snow plowing routes and has evaluated the number and type of equipment needed by each route. Once contracted, contractors will be assigned to a specific route during all normal plowing operations.

The rates for snow plowing and snow removal have been established and are attached hereto (Attachment D). Normal plowing operations will be defined generally to be snowfalls in excess of 2" or at the discretion of the DPW Director or he/her Designee. In snowfalls of less than 2" the Town intends to utilize only its own equipment, unless there are extraordinary extenuating circumstances.

II. RESPONSIBILITIES OF CONTRACTORS

A. Contractors must be available from November 15th – April 15th, seven days a week, 24 hours per day, including holidays and must be capable of responding within one hour of notification to report. Only vehicles and equipment responding within the allotted notification period shall be paid for call-out time pursuant to Sec. VI.

B. Upon execution of contract, each piece of equipment contracted for plowing operations will be assigned by the DPW Highway Division to a particular route. Streets on all routes are to be plowed in the sequence designated by the Superintendent. It shall be the contractor's responsibility to become familiar with and to familiarize any drivers, other than the contractor, with the route. Supervisory personnel of the Highway Division will be available to assist and advise the contractor of any special conditions which may be encountered on the route.

C. Vehicle Inspection

1. The Contractor accepts full responsibility to provide each vehicle scheduled by appointment for inspection at the Town's DPW facility located at 9 Alpha Rd., Chelmsford, MA.

2. Equipment/Vehicle inspections are required and completed by the Highway Superintendent for New Contractors and returning contractors with new equipment. Once all required forms and supporting documentation have been submitted, the Departmental Highway Assistant will contact you by email to arrange a date and time for inspection.

3. The Vehicle at the time of inspection must fully meet all conditions set forth in this contract. The Contractor's plow must also pass inspection. If the equipment does not pass the Inspection the first time, the contractor may modify the equipment and request a re-inspection or supply another piece of equipment after submitting necessary documentation to the Superintendent and/or Foreman to receive authorization. However, the contractor will not be given a third opportunity to pass an inspection if either the original or the replacement equipment fails the second inspection.



TOWN OF CHELMSFORD, MASSACHUSETTS

D. The contractor shall be responsible for all fuels, repairs and/or equipment necessary. Furthermore, it shall be the Contractor's responsibility to always assure equipment availability at all times during plowing operations. The Town reserves the right to terminate the contract at any time for failure of equipment availability.

E. Contractors must report start/finish times to the Foreman or Highway Departmental Assistant. **If for any reason, equipment breaks down or a contractor must leave his route, HE/SHE MUST NOTIFY THE HIGHWAY FOREMAN or the Highway Departmental Assistant immediately.**

F. Contracted plowing operations shall be performed as close to bare pavement as possible and all streets shall be widened to maximum width. All intersections shall be cleaned to their full width. Care will be made not to pile snow on sidewalk corners but pushed beyond the radii and equally distributed along the curb line. A plowing operation shall not be deemed complete until it has met the above standards to the approval of the Highway Foreman and/or Highway Superintendent.

G. All plowing operations shall be continuous and shall be continued without interruption unless said interruption is authorized by the Highway Superintendent or his designee.

III. EQUIPMENT SPECIFICATIONS

The equipment furnished under this contract must be in accordance with the following specifications and fully comply with any and all applicable Motor Vehicle Laws of the Commonwealth of Massachusetts including showing a valid Massachusetts State Registration.

The Town reserves the right to reject any piece of equipment that does not pass the Town's administered inspection.

The rate price shall include the cost of furnishing the operator, insurance, repairs, ballast, chains, fuel, oil, lubricants, and all other costs related to the operation of the equipment.

- All equipment must be in excellent condition, smooth running at operating levels. It shall be clean inside and out and under the hood, with evidence of proper maintenance and inspection.
- Each vehicle must be equipped with a rotary-type of strobe light featuring a yellow/amber lens that provides 360-degree visibility.
- Ballast as supplied by the contractor.
- Plow unit must have automatic tripping device as to protect manholes and other protrusions above the top of the pavement.
- All electrical and mechanical systems to be in excellent operating condition
- During plowing operations, all front-end loaders and backhoe/loaders shall be equipped with plow blades unless assigned specific tasks for which the bucket will suffice.

Any additional types of equipment proposed for use under this contract must meet requirements and criteria as herein established and must also be individually approved by the Highway Superintendent or his designee.

The Highway Superintendent or his agent shall make the final decision as to trucks and equipment sizes and categories, blade measurements, and bucket capacities.



TOWN OF CHELMSFORD, MASSACHUSETTS

IV. PLOWING SPECIFICATIONS

- Plow streets from the center and to the curb or edge of pavement.
- Snow from the intersections must be plowed parallel to the curbs so that no snow remains in the intersection. Intersections must be curved, and snow deposited on tangent sections of streets beyond curved radii.
- Do not turn around in private driveways.
- Plow at a speed which is sufficient to move the snow, but not excessive.
- Plow all streets to the full width of pavement.

A. One-Way Streets

One-way streets shall be plowed to each curb. That is, the operator shall plow the left side of the centerline of the street to the left side and plow the right side of the centerline to the right side, and at no time shall the contractor's operator plow a one-way street the wrong way against traffic pattern without the express permission of the Highway Superintendent.

B. Plowing Dead End Streets

Drivers should not push snow into the end of a dead-end street. Near the end of a dead end, the driver shall pick up the plow blade, proceed to the end of the street, drop the blade, and pull the snow back from the end of the street far enough so that he can turn around and push the snow out from the end of the street.

C. Blocked Streets

If a street is blocked, the driver shall make every attempt to bypass the blockage. If unable to bypass the blockage, the driver shall immediately inform the Highway Foreman of blockage. If the road blockage is removed within a reasonable time, the contractor will then plow the street.

D. Intersections

The Contractor must assume responsibility to ensure that the intersections and curb radii are properly cleared, with no residual snow left remaining in the intersection.

E. Intersection Corners

Snow left at intersection corners is to be no more than normal residual on the side of the road.

F. Snowpack

It is not acceptable to leave a snowpack of any depth along streets after the passing of a CONTRACTOR plow.



TOWN OF CHELMSFORD, MASSACHUSETTS

V. GENERAL CONDITIONS

- The workday runs from 12:01 a.m. to 12:00 midnight.
- Time for plowing or snow removal shall be billed from time called in by the Highway Foreman to time released by Highway Foreman. Contractors shall be guaranteed a minimum of (4) hours per storm provided the contractor arrives at the Highway facility or at a designated location by the Highway Foreman within one hour of request for service.
- No time shall accrue, and no payment shall be made for any piece of equipment that is not performing its assigned task regardless of the reason. Equipment operators should inform the Highway Foreman of any downtime.
- No payment will be made until approved contracts are on file with the Chelmsford DPW – Highway Division and after each snow event the owner/contractor shall complete and submit invoices no later than 10 days after each event.
- It shall be the responsibility of the Owner/Contractor of all hired vehicles to see that all operators of such equipment are properly licensed under existing state laws and regulations.
- It is the responsibility of the contractor to keep the insurance and registration of a vehicle current during the life span of the contract. Registration changes shall be reported to the Highway Departments Superintendent or Forman.
- All trucks and equipment listed must be available at all times for both plowing and snow removal operations unless specifically stated otherwise.

VI. TIME RECORD – COMPENSATION – INCENTIVE - GUARANTEED MINIMUM

- **Time Reporting:** Contractors must report start/finish times to the Foreman or Highway Departmental Assistant. Any equipment breakdown or if a contractor must leave his/her route must notify the Highway Foreman or Highway Departmental Assistant immediately.
- **Payment:** Contractors are paid per established rates (see Attachment D). No extra pay for weekends or holidays. Contractors are responsible for paying their drivers.
- **Incentives:** Contractors may qualify for incentive payments.
 - Initial Incentive: \$1,000 per registered vehicle/equipment if all required paperwork with supporting documentation is submitted by **Friday, November 14th, 2025**. New contractors must pass a vehicle inspection before receiving payment. Payment issued on **November 28th, 2025**.
 - End-of-Season Incentive: Additional \$500 per vehicle/equipment for contractors with no more than one missed call-in. Payment issued on **April 10th, 2026**.
- **Guaranteed Minimums (for 100% attendance)**
 - \$4,000 for Pick-ups
 - \$5,500 for 6-wheelers and larger
 - Contractors earn hourly rate per piece of vehicle/equipment. At season's end, DPW will reconcile payments and issue checks for any shortfall.
 - Guaranteed Minimum based on vehicle registration.
- **Invoice Submission:** Attn: Joyce Cote email: dpwinvoices@chelmsfordma.gov or DPW, 9 Alpha Rd., Chelmsford, MA 01824



TOWN OF CHELMSFORD, MASSACHUSETTS

VII. MISCELLANEOUS

- This instrument contains the entire agreement between the parties and any statement, promises or inducements made by any party hereto, which are not contained in this Contract, shall not be valid or binding.
- This Contract may not be modified or altered.
- This Contract shall be governed by and construed in accordance with the law of the Commonwealth of Massachusetts. The Contractor shall comply with all provisions of federal, state, and local law applicable to the performance of the work of this Contract.
- Notices required or permitted hereunder shall be given to parties at the addresses stated herein.



TOWN OF CHELMSFORD, MASSACHUSETTS

ATTACHMENT C

INSURANCE REQUIREMENTS 2025-2026 WINTER SEASON

The CONTRACTOR must provide insurance to protect his firm, his employees, and the Town of Chelmsford from all claims for damage, for bodily injury, including accidental death, as well as from claims for property damage, which may arise from operations undertaken under the provision of the awarded Contract.

Insurance Requirements

The CONTRACTOR shall maintain the following insurance coverage for the full duration of this contract:

- **Motor Vehicle Insurance:**
Coverage must include minimum limits of **\$250,000/\$500,000** for bodily injury (per person/per accident) and **\$250,000** for property damage liability, or a **combined single limit of \$1,000,000**. This insurance is required to protect the TOWN from liability for damages to persons or property arising from operations performed under this contract.
- **Workers' Compensation Insurance:**
Required for all business entities employing more than one driver. Contractors must maintain Workers' Compensation Insurance by providing **statutory coverage** as mandated by the **Commonwealth of Massachusetts**.
- **Policy Effective Dates:**
All insurance policies must be effective from **November 1, 2025, through April 15, 2026**. A **30-day notice of cancellation** is required for all policies.

EACH INDEPENDENT CONTRACTOR SHALL PROVIDE THE TOWN WITH EVIDENCE OF INSURANCE COVERAGE FOR ALL EQUIPMENT INCLUDED IN THIS CONTRACT. THIS COVERAGE SHALL BE IN PLACE PRIOR TO THE START OF THE CONTRACTOR'S WORK, ON OR BEFORE THE CONTRACT SUBMISSION DATE FOR THE ENTIRE WINTER PLOWING SEASON TO THE END OF APRIL, WITH COMPANIES LICENSED TO SELL INSURANCE IN MASSACHUSETTS AND/OR NEW HAMPSHIRE.

The Town of Chelmsford shall be named as an additional insurer on all insurance policies, except for worker's compensation. The additional insured endorsement shall limit the status to the acts or omissions of the CONTRACTOR, or the acts or omissions of any party for whom the CONTRACTOR is responsible. **Certificate Holder should be Town of Chelmsford 50 Billerica Rd., Chelmsford, MA 01824**

The CONTRACTOR will be held responsible for the protection of all property, public and private. Care shall be exercised to ensure that personal and real property is not damaged. The CONTRACTOR shall be responsible for restoration and/or replacement of property so damaged.

Liability – the work to be performed under this Contract shall be performed entirely at the CONTRACTOR'S risk. The CONTRACTOR assumes all responsibility for the maintenance and repair of all its equipment used in performance of this Contract.

Each vehicle as required by law shall be operated by a qualified operator possessing a valid driver's license or Commercial Driver's License. **Drivers must provide a certified copy of license as obtained from the Registry of Motor Vehicles**



TOWN OF CHELMSFORD, MASSACHUSETTS

ATTACHMENT D

RATES FOR HIRED EQUIPMENT SNOW & ICE PLOWING 2025 -2026 WINTER SEASON

Equipment	Description	Fixed Plow Per Hour	Power Angle Plow Per Hour
Pick Ups – 4 Wheel	¾ Ton 4x4 with 8' or larger plow	N/A	\$110.00
1 Ton Truck	10,000–18,000 lbs. with 9' or larger plow	N/A	\$120.00
6 Wheel Truck	18,000+ lbs. with 10' or larger plow	\$135.00	\$145.00
10 Wheel Truck	32,000+ lbs. with 10' or larger plow	\$160.00	\$170.00
Front End Loaders	3–5 yd. bucket capacity with 10' or larger plow fixed or power angle	\$170.00	\$180.00
Loaders or Backhoes	4x4, 15,000+ lbs. with 10' or larger plow	\$140.00	\$150.00
Grader	Minimum 11' plow	N/A	\$200.00

Payment is processed within two weeks of receipt of the invoice.



TOWN OF CHELMSFORD, MASSACHUSETTS

Notice to Snowplow Contractors

Invoices are to be submitted to:

Department of Public Works
9 Alpha Road
Chelmsford, MA 01824
Attention: Joyce Cote, Business Manager

Or the preferred method by email at: dpwinvoices@chelmsfordma.gov

Invoice must specify (*Example attached that you could use*):

- Your name/company name
- Storm date
- Route Number
- Start date/time
- End date/time
- Total hours/Rate and Total dollar amount for each vehicle
- Total invoice amount

Please contact Joyce at jcote@chelmsfordma.gov after invoices are submitted if you have any questions regarding payment.

Thank you,

Joseph Eriksen

Joseph Eriksen
Highway Superintendent



TOWN OF CHELMSFORD, MASSACHUSETTS

TOWN OF CHELMSFORD SNOWPLOW CONTRACT

THIS AGREEMENT made on this date _____ (the "Effective Date"),
Month, Day, Year

between _____, with a usual place of business
Contractor Name/Company Name

at _____
Physical address where your vehicles/equipment are located at

hereinafter called the CONTRACTOR, and the Town of Chelmsford, acting by itself, with a usual place of business at 50 Billerica Rd., Chelmsford hereinafter called the OWNER.

WITNESSETH:

Whereas the Town solicited proposals from persons interested in providing snow plowing services, WHEREAS the Contractor submitted a proposal in response to said invitation, and the Town has awarded the contract therefore to the Contractor.

NOW, THEREFORE, the Town and the Contractor agree as follows:

Contract Documents: The Contract Documents consist of this Agreement; Attachment A (Snow Plowing Application); Attachment B (Specifications for Contractors Snow Plowing & Snow Removal); Attachment C (Insurance Requirements); and Attachment D (Rates for Hired Equipment Snow & Ice Plowing), W9 and any other attachments hereto, all of which attachments are incorporated herein by reference and are made a part of this Agreement. The Contract Documents constitute the entire Agreement between the parties concerning the work, and all are as fully a part of this Agreement as if attached hereto. In the event of a conflict between any of the Contract Documents, the document most favorable to the Town, in its sole determination, shall prevail.

The Work: The Work consists of snow plowing as more fully described in the Contract Documents. The Contractor shall perform the Work in a first-class manner using best efforts.

Term of Contract: This Agreement shall be in effect from the Effective Date and shall expire on April 15, 2025, unless terminated earlier pursuant to the terms hereof.

Initial



TOWN OF CHELMSFORD, MASSACHUSETTS

Compensation:

The Town shall pay, as full compensation for snow plowing services furnished and delivered in carrying out this Agreement, the rates as set forth in Attachments A, B, C, and D, subject to all other terms of the Contract regarding compensation and payment.

The acceptance by the Contractor of final payment for items and/or services provided shall be deemed a release of the Town from all claims and liabilities under this Agreement.

Neither the Town's review, approval, or acceptance of, nor payment for, any of the items and services provided, shall be construed to operate as a waiver of any rights of the Town under the Agreement or any cause of action arising out of the performance of the Agreement.

The Town shall cancel this Agreement if funds are not appropriated or otherwise made available to support continuation of performance in any fiscal year succeeding the current fiscal year as required by G.L. c. 30B, 12(c)(3).

Liability of the Town: The Town's liability hereunder, if any, shall be to make all payments for services properly performed when such payments shall become due, and the Town shall be under no further obligation or liability. Nothing in this Agreement shall be construed to render the Town or any elected or appointed official or employee of the Town, or their successors in office, personally liable for any obligation under this Agreement.

Independent Contractor: The Contractor acknowledges and agrees that it is acting as an independent contractor for all work and services rendered pursuant to this Agreement, and neither the Contractor, nor its employees, agents, servants nor any person for whose conduct the Contractor is responsible shall be considered an employee or agent of the Town for any purpose.

Indemnification: In addition to and not a limitation of any other rights and remedies available to the Town, the Contractor shall indemnify, defend, and hold the Town harmless from and against any and all claims, demands, liabilities, actions, causes of actions, costs and expenses, including attorney's and expert or consultant fees, arising out of the Contractor's activities under this Agreement.

Insurance:

- The Contractor shall obtain and maintain during the term of this Agreement the insurance coverage in companies licensed to do business in the Commonwealth of Massachusetts, and acceptable to the Town, as set out in the Invitation for Bids or Request for Proposals, if any, or in Insurance Requirement (Attachment C) hereto.
- All policies shall identify the Town as an additional insured (except Workers' Compensation) and shall provide that the Town shall receive written notification at least thirty (30) days prior to the effective date of any amendment or cancellation. Certificates evidencing all such coverages shall be provided to the Town upon the execution of this Agreement, and at least ten (10) days prior to the renewal of any such coverage. Each such certificate shall specifically refer to this Agreement and shall state that such insurance is as required by this Agreement. Failure to provide or to continue in force such insurance shall be deemed a material breach of this Agreement and shall be grounds for immediate termination.





TOWN OF CHELMSFORD, MASSACHUSETTS

Assignment: The Contractor shall not assign, sublet, or otherwise transfer this Agreement, in whole or in part, without the prior written consent of the Town, and shall not assign any of the moneys payable under this Agreement, except by and with the written consent of the Town. Notwithstanding the approval of any assignment by the Town pursuant to this paragraph, the Contractor shall remain liable for the full performance of the terms of this Agreement.

Termination

- **Termination for Cause:** If any time during the term of this Agreement the Town determines that the Contractor has breached the terms of this Agreement by negligently or incompetently performing the work, or any part thereof, or by failing to perform the work in a timely fashion, or by failing to perform the work to the satisfaction of the Town, or by not complying with the direction of the Town or its agents, or by otherwise failing to perform this Agreement in accordance with all of its terms and provisions, the Town may terminate this Agreement, at its discretion, upon ten (10) days written notice to the Contractor. The Contractor agrees, in addition to and not a limitation of any other rights and remedies available to the Town, that it shall indemnify and hold the Town harmless from any loss, damage, cost, charge, expense or claim arising out of our resulting from such breach of the Agreement.

Inspection of Vehicles/Equipment/Records: The Town shall have the right at any time to inspect the vehicles, equipment and records maintained by the Contractor in connection with this Agreement, including the right to enter upon any property owned or occupied by Contractor, whether situated within or beyond the limits of the Town. Whenever requested, Contractor shall immediately furnish to the Town full and complete written records and reports of its operations under this Agreement in such detail and with such information as the Town may request.

Compliance with Laws: The Contractor shall comply with all Federal, State, and local laws, rules, regulations, insurance requirements and orders applicable to the work provided pursuant to this Agreement, such provisions being incorporated herein by reference, and shall be responsible for obtaining all necessary licenses, permits, and approvals required for the performance of such work. The Contractor shall indemnify and hold the Town harmless for and against any and all fines, penalties or monetary liabilities incurred by the Town as a result of the failure of the Contractor to comply with the previous sentence.

Notice: Any and all notices, or other communications required or permitted under this Agreement, shall be in writing and delivered by hand or mailed postage prepaid, return receipt requested, by registered or certified mail or by other reputable delivery service, to the parties at the addresses set forth on Page 1 or furnished from time to time in writing hereafter by one party to the other party. Any such notice or correspondence shall be deemed given when so delivered by hand, if so mailed, when deposited with the U.S. Postal Service or, if sent by private overnight or other delivery service, when deposited with such delivery service.

Severability: If any term or condition of this Agreement or any application thereof shall to any extent be held invalid, illegal, or unenforceable by the court of competent jurisdiction, the validity, legality, and enforceability of the remaining terms and conditions of this Agreement shall not be deemed affected thereby unless one or both parties would be substantially or materially prejudiced.

Initial



TOWN OF CHELMSFORD, MASSACHUSETTS

Governing Law: This Agreement shall be governed by, construed, and enforced in accordance with the laws of the Commonwealth of Massachusetts and the Contractor submits to the jurisdiction of any of its appropriate courts for the adjudication of disputes arising out of this Agreement.

Entire Agreement: This Agreement, including all documents incorporated herein by reference, constitutes the entire integrated agreement between the parties with respect to the matters described. This Agreement supersedes all prior agreements, negotiations, and representations, either written or oral, and it shall not be modified or amended.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement on the day, and year first written above.

CONTRACTOR

Signature:

Print Name and Title

TOWN OF CHELMSFORD

By Its:

Print Name and Title

Form **W-9**

Request for Taxpayer

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

(Rev. March 2024)

Identification Number and Certification

Department of the Treasury

Go to www.irs.gov/FormW9 for instructions and the latest information.

Internal Revenue Service

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type.
See Specific Instruction on page 3

1	Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)	
2	Business name/disregarded entity name, if different from above.	
3a	Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions)	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) <i>(Applies to accounts maintained outside the United States.)</i>
3b	If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions <input type="checkbox"/>	
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.

Social security number								
				-				

Employer identification number

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

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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.

Here	Signature of U.S. person	Date
-------------	--------------------------	------

Sign

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.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

Cat. No. 10231X

Form **W-9** (Rev. 3-2024)

- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding.

Payments made to foreign persons, including certain distributions, allocations of income, or transfers of sales proceeds, may be subject to withholding under chapter 3 or chapter 4 of the Code (sections 1441–1474). Under those rules, if a Form W-9 or other certification of non-foreign status has not been received, a withholding agent, transferee, or partnership (payor) generally applies presumption rules that may require the payor to withhold applicable tax from the recipient, owner, transferor, or partner (payee). See Pub. 515, Withholding of Tax on Nonresident Aliens and Foreign Entities.

The following persons must provide Form W-9 to the payor for purposes of establishing its non-foreign status.

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

See Pub. 515 for more information on providing a Form W-9 or a certification of non-foreign status to avoid withholding.

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 (under Regulations section 1.1441-1(b)(2)(iv) or other applicable section for chapter 3 or 4 purposes), do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515). If you are a qualified foreign pension fund under Regulations section 1.897(l)-1(d), or a partnership that is wholly owned by qualified foreign pension funds, that is treated as a non-foreign person for purposes of section 1445 withholding, do not use Form W-9. Instead, use Form W-8EXP (or other certification of non-foreign status).

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 their 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 their scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

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

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include, but are not limited to, 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, as described in item 4 under "By signing the filled out form" 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.

See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier.

What Is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all U.S. account holders that are specified U.S. 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 are no longer 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.

- 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 for 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 you filed with your application.

- Sole proprietor.** Enter your individual name as shown on your Form 1040 on line 1. Enter your business, trade, or "doing business as" (DBA) name on line 2.

- Partnership, C corporation, S corporation, or LLC, other than a disregarded entity.** 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.

- 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. Enter any business, trade, or DBA name on line 2.

Disregarded entity. In general, a business entity that has a single owner, including an LLC, and is not a corporation, is disregarded as an entity separate from its owner (a disregarded entity). See

- Regulations section 301.7701-2(c)(2). A disregarded entity should check the appropriate box for the tax classification of its owner. Enter the owner's name on line 1. The name of the owner 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. 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, enter it on line 2.

Line 3a

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

IF the entity/individual on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation.
• Individual or • Sole proprietorship	Individual/sole proprietor.
• LLC classified as a partnership for U.S. federal tax purposes or • LLC that has filed Form 8832 or 2553 electing to be taxed as a corporation	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 3b

Check this box if you are a partnership (including an LLC classified as a partnership for U.S. federal tax purposes), trust, or estate that has any foreign partners, owners, or beneficiaries, and you are providing this form to a partnership, trust, or estate, in which you have an ownership interest. You must check the box on line 3b if you receive a Form W-8 (or documentary evidence) from any partner, owner, or beneficiary establishing foreign status or if you receive a Form W-9 from any partner, owner, or beneficiary that has checked the box on line 3b. **Note:** A partnership that provides a Form W-9 and checks box 3b may be required to complete Schedules K-2 and K-3 (Form 1065). For more information, see the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

If you are required to complete line 3b but fail to do so, you may not receive the information necessary to file a correct information return with the IRS or furnish a correct payee statement to your partners or beneficiaries. See, for example, sections 6698, 6722, and 6724 for penalties that may apply.

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 on 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 territory, 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 territory.
- 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 as defined under section 581.
- 12—A middleman known in the investment community as a nominee or custodian.
- 13—A trust exempt from tax under section 664 or described in section 4947.

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

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

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

² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency. **Exemption from FATCA reporting code.** The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) entered 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 territory, 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, enter "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 ITIN. Enter it in the entry space for the Social security number. 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). 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. You may also get this form by calling 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/EIN. Go to 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 to place an order and have Form W-7 and/or Form SS-4 mailed to you within 15 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and enter "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, you will generally 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. See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier, for when you may instead be subject to withholding under chapter 3 or 4 of the Code.

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), ABLÉ 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 combined funds, the first individual on the account ¹
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 ²
5. 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
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³

7. Grantor trust filing under Optional 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 ⁴
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
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 Form 1041 or under the Optional Filing Method 2, requiring Form 1099 (see Regulations section 1.671-4(b)(2)(i)(B))**	The trust

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

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name on line 1, and enter your business or DBA name, if any, on line 2. 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.) * **Note:** The grantor must also provide a Form W-9 to the trustee of the trust.

** For more information on optional filing methods for grantor trusts, see the Instructions for Form 1041.

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 return 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 a questionable credit report, contact the IRS Identity Theft Hotline at 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 877-777-4778 or TTY/TDD 800-829-4059.

Protect yourself from suspicious emails or phishing schemes. Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is

sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts. If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Go to 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 territories for use in administering their laws. The information may also 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, payors must generally withhold a percentage of taxable interest, dividends, and certain other payments to a payee who does not give a TIN to the payor. Certain penalties may also apply for providing false or fraudulent information.