



ITB25-067 Addendum 1 Waypoint Contacting Inc Supplier Response

Event Information

Number: ITB25-067 Addendum 1
Title: Herb Skolnick Center Addition
Type: Invitation To Bid
Issue Date: 9/16/2025
Deadline: 10/29/2025 02:00 PM (ET)
Notes: The City of Pompano Beach (the "City") will receive sealed bids for Invitation to Bid (ITB) ITB25-067 Herb Skolnick Center Addition, until 2:00:00 p.m. (local) October 22, 2025. Bids must be submitted electronically through the eBid System on or before the due date and time as specified herein. Any bid received after the due date and time specified will not be considered. Any uncertainty regarding the time a bid is received will be resolved against the Bidder.

Scope of Work: This project entails providing all labor, equipment, tools, and materials necessary to construct a new one-story 2,000 sf addition to an existing building space to be used as a meeting room. The scope of work includes, but is not limited to, sitework, foundation, block walls, storefront, metal joists, TPO roof, mechanical, plumbing, and electrical work.

The bidder must be registered on the City's eBid System in order to view the solicitation documents and respond to this ITB. The solicitation documents can be downloaded for free from the eBid System as a PDF at: <https://pompanobeachfl.ionwave.net>. The City is not responsible for the accuracy or completeness of any

documentation the Bidder receives from any source other than the eBid System. The bidder is solely responsible for downloading all required documents. A list of Bidders will be read aloud in a public forum. To attend the virtual public meeting, go to <https://pompanobeachfl.gov/pages/meetings> to find the Zoom link.

Cone of Silence Notice: Bidders are hereby notified that this Solicitation is subject to a “Cone of Silence”. A Cone of Silence means a prohibition on any communication regarding any particular competitive solicitation between:

- Any person who seeks an award therefrom, including a potential vendor or vendor's representative, and
- Any member of the City Commission, all other city employees, and any non-employee appointed to evaluate or recommend selection in such procurement process. For purposes of this section, Vendor's Representative means an employee, partner, officer, or director of a potential vendor, or consultant, lobbyist, or actual or potential subcontractor or sub-consultant of a vendor.

The “cone of silence” shall terminate at the time the City awards or approves a contract, votes to reject all Proposals or responses, or otherwise takes action that ends the solicitation or other procurement process. If the City Commission refers the item back to the City Manager and staff for further review, the cone of silence shall remain in effect until an award is made, a contract is approved, or the City Commission takes any other action that ends the solicitation or other procurement process.

Contact Information

Contact: Mr. Jeffrey English
Address: Procurement and Contracts
1010 NE 3 Avenue
Pompano Beach, FL 33060
Phone: (954) 786-4098
Email: jeffrey.english@copbfl.com

Waypoint Contacting Inc Information

Contact: Manny Vecin
Address: 7925 NW 12 ST STE 321
Doral, FL 33142
Phone: (786) 608-1406
Email: info@waypointci.com
Web Address: waypointci.com

By submitting this Response I affirm I have received, read and agree to the all terms and conditions as set forth herein. I hereby recognize and agree that upon execution by an authorized officer of the City of Pompano Beach, this Response, together with all documents prepared by or on behalf of the City of Pompano Beach for this solicitation, and the resulting Contract shall become a binding agreement between the parties for the products and services to be provided in accordance with the terms and conditions set forth herein. I further affirm that all information and documentation contained within this response to be true and correct, and that I have the legal authority to submit this response on behalf of the named Supplier (Offeror).

Manny Vecin

Signature

Submitted at 10/29/2025 01:00:51 PM (ET)

info@waypointci.com

Email

Requested Attachments

Local Business Program Forms

Herb Local Business Form
Signed.pdf

Local Business Program Forms from the attachments tab must be completed and uploaded to this tab.

Attachment F - Qualification of Bidders Form

Attachment F - Qualification of
Bidders Form - Large
Construction.pdf

Qualification of Bidders Form from the attachments tab must be completed and uploaded to this tab.

Attachment G - Workers Compensation Affidavit

Attachment G - Workers
Compensation Affidavit.pdf

Worker's Compensation Affidavit form from the attachments tab must be completed and uploaded to this tab.

Attachment H - W9

WCI W9 2025.pdf

Must be completed and uploaded to this tab.

Attachment J - Bid Bond Form

Pompano Herb Signed Bid
Bond.pdf

Bid Bond form from the attachments tab must be completed and uploaded to this tab.

Response Attachments

JL CGC License 2026.pdf

CGC License

WCI Org 10.28.2025.pdf

Waypoint Org Chart

COI 2025-2026 Proof.pdf

Proof of Insurance

Bid Attributes

1 Substantial Project Completion	<p>Provide the number of calendar days that the construction of the Project will be substantially complete after the date when the Contract Time commences to run as provided in the general conditions.</p> <input type="text" value="150"/>
2 Final Project Completion	<p>Provide the number of calendar days, after the substantial completion date, that the construction of the Project will be completed and ready for final payment.</p> <input type="text" value="30"/>
3 Total Project Completion	<p>Enter the sum of calendar days for the substantial and final project completion.</p> <input type="text" value="180"/>
4 Conflict of Interest	<p>For purposes of determining any possible conflict of interest, all bidders must disclose if any City of Pompano Beach employee is also an owner, corporate officer, or employee of their business. Indicate either "Yes" (a City employee is also associated with your business), or "No". (Note: If answer is "Yes", you must file a statement with the Supervisor of Elections, pursuant to Florida Statutes 112.313.) Indicate Yes or No below with the drop down menu.</p> <input type="text" value="No"/>
5 Drug-Free Workplace	<p>Preference must be given to Contractors submitting certification with their bid or proposal, certifying they have a drug-free workplace in accordance with Florida Statutes, Section 287.087. This requirement affects all public entities of the State and becomes effective January 1, 1991. Preference shall be given to businesses with drug-free workplace programs. Whenever two or more bids which are equal with respect to price, quality and service are received by the State or by any political subdivision for the procurement of commodities or contractual services, a bid received from a business that certifies that it has implemented a drug-free workplace program shall be given preference in the award process. Established procedures for processing tie bids will be followed if none of the tied vendors have a drug-free workplace program. In order to have a drug-free workplace program, a business shall: (1) Publish a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the workplace and specifying the actions that will be taken against employees for violations of such prohibition. (2) Inform employees about the dangers of drug abuse in the workplace, the business's policy of maintaining a drug-free workplace, any available drug counseling, rehabilitation and employee assistance programs, and the penalties that may be imposed upon employees for drug abuse violations. (3) Give each employee engaged in providing the commodities or contractual services that are under bid, a copy of the statement specified in subsection (1). (4) In the statement specified in subsection (1) notify the employees that as a condition of working on the commodities or contractual services that are under bid, the employee will abide by the terms of the statement and will notify the employer of any conviction of, or plea of guilty or nolo contendere to, any violation of Chapter 893 or of any controlled substance law of the United States or any state, for a violation occurring in the workplace, no later than five (5) days after such conviction. (5) Impose a sanction on, or require the satisfactory participation in, a drug abuse assistance or rehabilitation program if such is available in the employee's community, by an employee who is so convicted. (6) Make a good faith effort to continue to maintain a drug-free workplace through implementation of this section. Select Yes below from the drop down menu to certify that your firm complies with the above requirements.</p> <input type="text" value="Yes"/>

6 Vendor Certification Regarding Scrutinized Companies Lists (Any Dollar Amount)

Section 215.4725, Florida Statutes, prohibits agencies from contracting (at any dollar amount) with companies on the Scrutinized Companies that Boycott Israel List, or with companies that are engaged in a boycott of Israel. As the person authorized to electronically sign on behalf of Respondent, I hereby certify by selecting the box below that the company responding to this solicitation is not listed on the Scrutinized Companies that Boycott Israel List. I also certify that the company responding to this solicitation is not participating in a boycott of Israel, and is not engaged in business operations in Syria or Cuba. I understand that pursuant to sections 287.135 and 215.4725, Florida Statutes, the submission of a false certification may subject company to civil penalties, attorney's fees, and/or costs.

Certified

7 Terms & Conditions

Check the box indicating you agree to the terms and conditions of this solicitation.

Agree

8 Acknowledgement of Addenda

Check this box to acknowledge that you have reviewed all addenda issued for this solicitation.

Yes

Bid Lines

1 Division 1 - General Requirements

Quantity: 1 UOM: EA Lump Sum Price: Total:

Item Notes: This Division includes:
General Conditions
Supervision
Telephone
Temporary Facilities
Temporary Fencing
Trailer
Dumpsters & Trash Removal
Storage
Temporary Protection
Final Cleaning
Equipment
Temp. Utilities (Water & Electric)
Concrete, Soils, and Asphalt Testing
Surveying
As-Built Plans
General Insurances
Bonds

2 Division 2 - Existing Conditions

Quantity: 1 UOM: EA Lump Sum Price: Total:

Item Notes: This Division includes:
Demolition
Removal & Salvage of Construction Materials

3	Division 3 - Concrete		
	Quantity: <u> 1 </u> UOM: <u> EA </u>	Lump Sum Price: <input type="text" value="\$86,700.00"/>	Total: <input type="text" value="\$86,700.00"/>
Item Notes: This Division includes: Concrete Foundations & Footings Concrete Slab Cast in Place concrete			

4	Division 4 - Masonry		
	Quantity: <u> 1 </u> UOM: <u> EA </u>	Lump Sum Price: <input type="text" value="\$25,200.00"/>	Total: <input type="text" value="\$25,200.00"/>
Item Notes: This Division includes: CMU			

5	Division 5 - Metals		
	Quantity: <u> 1 </u> UOM: <u> EA </u>	Lump Sum Price: <input type="text" value="\$53,800.00"/>	Total: <input type="text" value="\$53,800.00"/>
Item Notes: This Division includes: Metal Fabrications Steel Joist Framing Rebars Metal Decking Misc Metals			

6	Division 6 - Woods & Plastics		
	Quantity: <u> 1 </u> UOM: <u> EA </u>	Lump Sum Price: <input type="text" value="\$12,300.00"/>	Total: <input type="text" value="\$12,300.00"/>
Item Notes: This Division includes: Rough Carpentry Finish Carpentry Plastic Laminate Cabinets & Counters Wood Base			

7	Division 7 - Thermal & Moisture Protection		
	Quantity: <u> 1 </u> UOM: <u> EA </u>	Lump Sum Price: <input type="text" value="\$44,850.00"/>	Total: <input type="text" value="\$44,850.00"/>
Item Notes: This Division includes: Building Insulation Fireproofing/Firestopping Roof Insulation TPO Roof System Flashing & Sealants			

8	Division 8 - Openings		
	Quantity: <u> 1 </u> UOM: <u> EA </u>	Lump Sum Price: <input type="text" value="\$46,450.00"/>	Total: <input type="text" value="\$46,450.00"/>
Item Notes: This Division includes: Interior Doors & Frames Exterior Aluminum Storefront & Doors Finish Hardware			

9	Division 9 - Finishes		
	Quantity: <u> 1 </u> UOM: <u> EA </u>	Lump Sum Price: <input type="text" value="\$62,500.00"/>	Total: <input type="text" value="\$62,500.00"/>
Item Notes: This Division includes: Gypsum Board Caulking, Taping, Sealing Ceramic Tile Resilient Flooring-Luxury Vinyl Tile Acoustic Panel Ceilings Exterior Painting Interior painting			

10	Division 10 - Specialties		
	Quantity: <u> 1 </u> UOM: <u> EA </u>	Lump Sum Price: <input type="text" value="\$3,500.00"/>	Total: <input type="text" value="\$3,500.00"/>
Item Notes: This Division includes: Signage Appliances Window Treatments Solid Surface Countertops Marble Window Sills Fire Extinguishers			

11	Division 21 - Fire Suppression		
	Quantity: <u> 1 </u> UOM: <u> EA </u>	Lump Sum Price: <input type="text" value="\$5,155.00"/>	Total: <input type="text" value="\$5,155.00"/>
Item Notes: This Division includes: Sprinkler System			

12	Division 22 - Plumbing		
	Quantity: <u> 1 </u> UOM: <u> EA </u>	Lump Sum Price: <input type="text" value="\$12,380.00"/>	Total: <input type="text" value="\$12,380.00"/>
Item Notes: This Division includes: Plumbing Fixtures Plumbing Insulation Domestic water Piping Storm Drainage Sanitary Piping			

13	Division 23 - HVAC		
	Quantity: <u> 1 </u> UOM: <u> EA </u>	Lump Sum Price: <input type="text" value="\$49,015.00"/>	Total: <input type="text" value="\$49,015.00"/>
Item Notes: This Division includes: HVAC Ductwork HVAC Air Distribution HVAC Insulation Refrigerant Piping Air Duct Accessories			

1 4	Division 26 - Electrical Quantity: <u> 1 </u> UOM: <u> EA </u> Lump Sum Price: <input type="text" value="\$44,700.00"/> Total: <input type="text" value="\$44,700.00"/> Item Notes: This Division includes: Instrumentation & Control For Electrical Systems Emergency Lighting Low Voltage UPS/Generator Exit Signs Interior Lighting Site Lighting Facility Lighting Protection
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1 5	Division 28 - Electronic Safety & Security Quantity: <u> 1 </u> UOM: <u> EA </u> Lump Sum Price: <input type="text" value="\$9,400.00"/> Total: <input type="text" value="\$9,400.00"/> Item Notes: This Division includes: Fire Detection & Alarm
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1 6	Division 31 - Earthwork Quantity: <u> 1 </u> UOM: <u> EA </u> Lump Sum Price: <input type="text" value="\$44,800.00"/> Total: <input type="text" value="\$44,800.00"/> Item Notes: This Division includes: Erosion & Sedimentation Controls Clearing & Grubbing Excavation & Fill Grading Shoring & Underpinning Tree Removal Earth Moving Excavation Support & Protection Self Propelled Vibratory Roller & Densification Soil Treatment - Termite
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1 7	Division 32 - Exterior Improvements Quantity: <u> 1 </u> UOM: <u> EA </u> Lump Sum Price: <input type="text" value="\$67,820.00"/> Total: <input type="text" value="\$67,820.00"/> Item Notes: This Division includes: Irrigation & Irrigation Pumps Planting & Planting Preparation Landscaping Sidewalks Pavers Site Fencing
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Division 33 - Utilities

Quantity: 1 UOM: EA Lump Sum Price: Total:

Item Notes: This Division includes:
Storm Drainage Structures
Water Service
Fire Service
Sanitary Sewer Service
Electrical Service
Cable/ WIFI Service
Telephone Service
Backflow preventor
Off-premises Site Utilitites Work

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Package Header

Owner Allowances

Quantity: 1 UOM: EA Total:

Package Items

19.1 Contingency

Quantity: 1 UOM: EA Enter \$10.00: Total:

19.2 Permits

Quantity: 1 UOM: EA Enter \$10.00: Total:

19.3 Indemnification

Quantity: 1 UOM: EA Enter \$10.00: Total:

2
0

Package Header

Fees

Quantity: 1 UOM: EA Total:

Package Items

20.1 Overhead & Profit

Quantity: 1 UOM: EA Lump Sum Price: Total:

Response Total: \$939,530.00

QUALIFICATION OF BIDDERS

COMPLETE THE QUALIFICATIONS OF BIDDERS – CONSTRUCTION FORM IN BID ATTACHMENTS TAB. BIDDERS ARE TO COMPLETE FORM IN ITS ENTIRITY AND UPLOAD THE COMPLETED FORM TO THE RESPONSE ATTACHMENTS TAB FOR THE BID IN THE EBID SYSTEM

To demonstrate qualifications to perform the Work, and to be considered for award, each Bidder must submit written evidence, such as previous experience, present commitments and other such data as may be called for below (or in SUPPLEMENTARY CONDITIONS). Each Bid must contain evidence of Bidder’s qualification to do business in the State where the Project is located or covenant to obtain such qualification prior to executing the Agreement.

1 How many years has your organization been in business as a General Contractor?

2 State of Florida Contractor’s license # _____

Broward County Certificate of Competency #: _____

Expiration Date: _____

3 What is the last project of this nature that you have completed?

4 Have you ever failed to complete work awarded to you? If Yes, where and why?

5 List all work performed over the last year.
Project Name _____

Owner’s Name _____

Owner’s Address _____

Phone Number _____

Nature of Work _____

Original Contract Completion Time (Days) _____

Original Contract Completion Date _____

Actual Final Contract Completion Date _____

Original Contract Price _____

Actual Final Contract Price _____

(Attach additional information as required)

6 List all work of similar type, complexity, and comparable value as described within the ITB's section B. Bidder's Responsiveness and Responsibility, 2.b. Prior Project Experience and References, as well as the nature of work performed. (Attach additional information on separate sheet)

Project Name A _____

Owner's Name _____

Owner's Address _____

Phone Number _____

Nature of Work _____

Original Contract Completion Time (Days) _____

Original Contract Completion Date _____

Actual Final Contract Completion Date _____

Original Contract Price _____

Actual Final Contract Price _____

Project Name B _____

Owner's Name _____

Owner's Address _____

Phone Number _____

Nature of Work _____

Original Contract Completion Time (Days) _____

Original Contract Completion Date _____

Actual Final Contract Completion Date _____

Original Contract Price _____

Actual Final Contract Price _____

Project Name C _____

Owner's Name _____

Owner's Address _____

Phone Number _____

Nature of Work _____

Original Contract Completion Time (Days) _____

Original Contract Completion Date _____

Actual Final Contract Completion Date _____

Original Contract Price _____

Actual Final Contract Price _____

7 The following are names as three (3) individuals or corporations for which you have performed work of this nature and to which you list as references, excluding the City of Pompano Beach.

<u>NAME</u>	<u>ADDRESS</u>	<u>TELEPHONE</u>	<u>CONTACT PERSON</u>
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_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

8 Have you personally inspected the proposed work and have you a complete plan for its performance?

9 Will you sub-contract any part of this work? _____ Yes _____ No

If Yes, list all proposed subcontractors to be used on this project if the Bidder is awarded the Contract for this project. The successful Bidder shall submit a COMPLETE list of any work that he proposes to subcontract and the proposed subcontractors prior to execution of the contract.

<u>CLASSIFICATION OF WORK</u>	<u>NAME AND ADDRESS OF SUBCONTRACTOR</u>
_____	_____
_____	_____
_____	_____
_____	_____

(Submit any additional contractors to be used on a separate sheet.)

10 The following information shall be provided for this project:

- (a) Estimated total construction manhours _____
- (b) Percent manhours to be performed by Contractor's permanent staff _____
- (c) Percent manhours to be performed by direct hire employees _____
- (d) Percent manhours to be performed by Subcontractors _____

Equipment

11 What equipment do you own that is available for the proposed work?

12 What equipment will you rent for the proposed work?

13 What equipment will you purchase for the proposed work?



CHARLES BOWMAN ROCK HOUSE PAVILION

City of Hollywood, FL



HISTORIC



PARK



GOVERNMENT/
MUNICIPAL



Total Contract Value:
\$549,615.00

Start / End Dates:
03/2025 - 09/2025

Client Contact:
Ramses Terrero. CBC
City of Hollywood
2207 Raleigh Street
Hollywood, FL 33020
754-314-0154
rtterrero@hollywoodfl.org

Architect:
Cartaya & Associates
954-771-2724

Waypoint Contracting, Inc. was selected by the City of Hollywood for the historic renovation and adaptive reuse of the Charles Vollman Rock House. The project transformed the historic 1920s structure into a new park pavilion while preserving key architectural elements. As the centerpiece of the design, Waypoint restored and showcased the iconic stone chimney and original coral walls, turning them into a focal point for the community gathering space. This project blends historic preservation with modern park amenities to create a meaningful and functional space for public use.



CRA BUILDING

Delray Beach, FL



RENOVATION



GOVERNMENT/
MUNICIPAL

Total Contract Value:

\$2,414,393.58

Original Contract Value:

\$1,925,000.00

Client Contact:

Christine Tibbs
313 NE 3RD Street
Delray Beach, FL 33444
516-276-8640
tibbsc@mydelraybeach.com

Start / End Dates:

03/2022 - 01/2023

Architect:

Synalovski Romanik Saye, LLC
Manuel Synalovski
msynalovski@synalovski.com

Waypoint Contracting, Inc., was awarded this contract for the renovation of the two story building for the City of Delray Beach CRA. The work consisted of a complete structural and architectural renovation of existing two story building which included demo and replacement of entire roof structure and replacement with new trusses and roof, shoring of 2nd floor and new structural reinforcement, new stairwell structure, new elevator shaft, and structural modification of all openings. Architectural renovations included new doors, windows, stucco, paint flooring, railings, elevator, HVAC, plumbing, electrical, fire alarm, site drainage, parking, irrigation, and landscape.

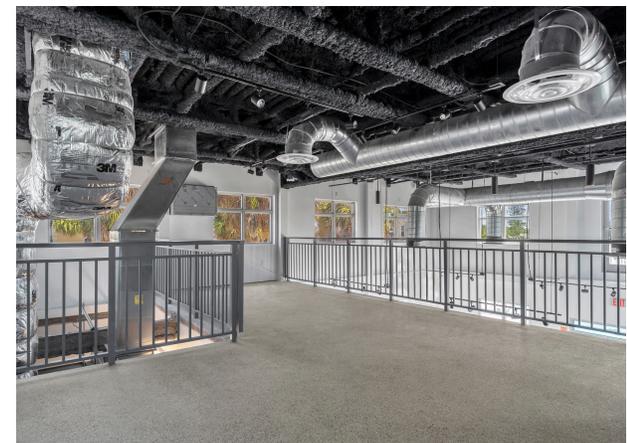
The project was challenging because it required careful coordination of the work to preserve the structural elements called out to the remain so not to compromise the existing structure as the new structural modifications were being made. Also the site had a very small foot print that required careful coordination of all material deliveries so not to compromise site logistics movements and disturbance to the adjacent properties/neighbors.





CRA SAPODILLA COMMERCIAL BUILDING

West Palm Beach, FL



Total Contract Value:
\$2,751,290.30

Original Contract Value:
\$2,225,305.00

Start / End Dates:
04/2024 - 05/2025

Client Contact:
Genia Baker
West Palm Beach CRA
401 Clematis Street
West Palm Beach, FL 33401
561-822-1437
gbaker@wpb.org

Architect:
Design 2 Form
Maurice Walden
mwalden@design2form.com

Waypoint Contracting, Inc. was selected for the transformation of a 1925-era structure into a modern, future-ready commercial space, blending historic preservation with contemporary construction techniques. The project included the demolition and reconstruction of the building's exterior, including rebuilding the west and south walls with CMU, reinforcing the existing north and east walls, and installing a new roof system.

The fully modernized 2,832 sq. ft. building, situated on a 7,264 sq. ft. lot, features new exterior doors, windows, railings, awnings, and a covered exterior dining area. Interior improvements included a complete build-out with new restrooms, drywall, interior finishes, mechanical systems, and the addition of a commercial kitchen. Exterior site upgrades consisted of a new surface parking lot, street parking, concrete walkways, a dumpster enclosure, solid precast concrete walls, landscaping, and irrigation. The project also required full asbestos abatement and hazardous materials removal in compliance with EPA. As a repeat client, Waypoint successfully navigated rigorous regulatory requirements and coordinated multiple trades while preserving historic elements and maintaining a respectful presence within a sensitive neighborhood.



SNAKE CREEK BN HQ BLDG TRANSIENT TRAINING

Miramar, FL



RENOVATION



GOVERNMENT/
MUNICIPAL



Total Contract Value:
\$2,234,128.42

Original Contract Value:
\$2,077,000.00

Start / End Dates:
10/2022 - 09/2023

Client Contact:
Krystal Sheeley
2305 SR 207
St Augustine, FL 32086
304-823-0287
krystal.r.sheeley.nfg@army.mil

Architect:
CPH
Iker Uzun
iuzun@cphcorp.com

Waypoint Contracting, Inc., was awarded this contract for the construction of a new 7, 000 sqft history building, intended to serve as the Battalion Headquarters building. The building included administrative spaces, classroom, latrine/shower, vending/breakroom. Other items integral to the facility are: installation of new utilities such as electric, potable water, waste water/sewer, and connecting them to existing services, information systems, site improvements, and antiterrorism/ force protection.

ATTACHMENT G – WORKERS’ COMPENSATION AFFIDAVIT

THE CITY OF POMPANO BEACH, FLORIDA

WORKERS’ COMPENSATION AFFIDAVIT

CERTIFICATION OF NUMBER OF EMPLOYEES

(Complete only if your firm has less than four (4) employees)

_____ (Company Name) hereby certifies and affirms that the entity named herein has less than four (4) employees nor uses any subcontractor(s) with four (4) or more employees and will not have four (4) or more employees during the term of this contract.

I further certify that, if during the period covered by this affidavit, the entity named herein becomes an employer with four (4) or more employees or uses subcontractor(s) with four (4) or more employees, a Certificate of Insurance shall be provided to the City of Pompano Beach, within five (5) business days.

With respect to the construction industry, all employment in which one (1) or more employees are employed shall provide evidence of Workers’ Compensation coverage.

Under penalties of perjury, I declare that I have read the foregoing WORKERS’ COMPENSATION AFFIDAVIT and that the facts stated in it are true.

Electronic or handwritten signature:

Print/Type Name: _____

Title: _____



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

6/27/2025

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER RSC Insurance Brokerage, Inc. 9350 S Dixie Hwy Suite 1400 Miami FL 33156	CONTACT NAME: PHONE (A/C No. Ext): (305)446-2271		FAX (A/C No):
	E-MAIL ADDRESS: MIA-Certificates@Risk-Strategies.com		
INSURED Waypoint Contracting, Inc. 7925 NW 12th Street, Suites 319 & 321 Doral FL 33126	INSURER(S) AFFORDING COVERAGE		NAIC #
	INSURER A: Monroe Guaranty Ins Co		32506
	INSURER B: Progressive Express Insurance Company		10193
	INSURER C: Continental Insurance Co		35289
	INSURER D: FCCI Insurance Co		10178
	INSURER E: Lloyd's of London		15792
INSURER F:			

COVERAGES

CERTIFICATE NUMBER: CL2562772108

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY			GL100046991-07	6/30/2025	6/30/2026	EACH OCCURRENCE	\$ 1,000,000
	<input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence)	\$ 100,000
	<input checked="" type="checkbox"/> Contractual Liability						MED EXP (Any one person)	\$ 10,000
	<input checked="" type="checkbox"/> XCU Included						PERSONAL & ADV INJURY	\$ 1,000,000
GEN'L AGGREGATE LIMIT APPLIES PER:							GENERAL AGGREGATE	\$ 2,000,000
<input type="checkbox"/> POLICY <input checked="" type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC							PRODUCTS - COMP/OP AGG	\$ 2,000,000
OTHER:								\$
B	AUTOMOBILE LIABILITY			983221188	6/30/2025	6/30/2026	COMBINED SINGLE LIMIT (Ea accident)	\$ 1,000,000
	<input checked="" type="checkbox"/> ANY AUTO						BODILY INJURY (Per person)	\$
	<input type="checkbox"/> ALL OWNED AUTOS	<input type="checkbox"/> SCHEDULED AUTOS					BODILY INJURY (Per accident)	\$
	<input checked="" type="checkbox"/> HIRED AUTOS	<input checked="" type="checkbox"/> NON-OWNED AUTOS					PROPERTY DAMAGE (Per accident)	\$
								\$
C	<input checked="" type="checkbox"/> UMBRELLA LIAB			CUE 7092646741	6/30/2025	6/30/2026	EACH OCCURRENCE	\$ 5,000,000
	<input type="checkbox"/> EXCESS LIAB	<input checked="" type="checkbox"/> OCCUR					AGGREGATE	\$ 5,000,000
	<input type="checkbox"/> DED	<input type="checkbox"/> RETENTION \$						\$
D	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY			WC0100070963-05	6/30/2025	6/30/2026	<input checked="" type="checkbox"/> PER STATUTE	<input type="checkbox"/> OTH-ER
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH)	<input type="checkbox"/> Y/N	<input type="checkbox"/> N/A				E.L. EACH ACCIDENT	\$ 1,000,000
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - EA EMPLOYEE	\$ 1,000,000
							E.L. DISEASE - POLICY LIMIT	\$ 1,000,000
E	Contractor's Professional			ANE5413312.25	6/30/2025	6/30/2026	Each Claim/Aggregate	\$2,000,000
E	Contractor's Pollution			ANE5413312.25	6/30/2025	6/30/2026	Limit	Included

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER**CANCELLATION**

Proof of Insurance

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

R Ins. Brokerage/PREL

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LOCAL BUSINESS EXHIBIT "B"
LOCAL BUSINESS
LETTER OF INTENT TO PERFORM AS A LOCAL SUBCONTRACTOR

Solicitation Number ITB25-067

TO: Waypoint Contracting, Inc.
(Name of Prime or General Bidder)

The undersigned City of Pompano Beach business intends to perform subcontracting work in connection with the above contract as (check below)

an individual

a corporation

a partnership

a joint venture

The undersigned is prepared to perform the following work in connection with the above Contract, as hereafter described in detail:

Electrical work

at the following price: \$44,700

10/21/2025
(Date)

SUNSHINE STATE ELECTRIC OF FLORIDA, INC.
(Print Name of Local Business Contractor)

561 S.W. 9TH TERRACE
(Street Address)

POMPANO BEACH, FL 33069
(City, State Zip Code)

BY: 
(Signature)

IMPORTANT NOTE: Signatures on this form MUST be by an authorized employee of Subcontractor and must be uploaded to the Response Attachment Tab

LOCAL BUSINESS EXHIBIT "B"

LOCAL BUSINESS EXHIBIT "B"
LOCAL BUSINESS
LETTER OF INTENT TO PERFORM AS A LOCAL SUBCONTRACTOR

Solicitation Number ITB25-067

TO: Waypoint Contracting, Inc.
(Name of Prime or General Bidder)

The undersigned City of Pompano Beach business intends to perform subcontracting work in connection with the above contract as (check below)

an individual

a corporation

a partnership

a joint venture

The undersigned is prepared to perform the following work in connection with the above Contract, as hereafter described in detail:

Flooring

at the following price: \$9,434.00

10/17/25
(Date)

APX GROUP, LLC
(Print Name of Local Business Contractor)

2142 NW 22ND ST
(Street Address)

POMPANO BEACH, FL 33069
(City, State Zip Code)

BY: 
(Signature)

IMPORTANT NOTE: Signatures on this form MUST be by an authorized employee of Subcontractor and must be uploaded to the Response Attachment Tab

LOCAL BUSINESS EXHIBIT "B"

LOCAL BUSINESS EXHIBIT "B"
LOCAL BUSINESS
LETTER OF INTENT TO PERFORM AS A LOCAL SUBCONTRACTOR

Solicitation Number ITB25-067

TO: Waypoint Contracting, Inc.
(Name of Prime or General Bidder)

The undersigned City of Pompano Beach business intends to perform subcontracting work in connection with the above contract as (check below)

an individual

a corporation

a partnership

a joint venture

The undersigned is prepared to perform the following work in connection with the above Contract, as hereafter described in detail:

Fire Sprinklers

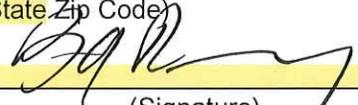
at the following price: \$5,516.00

10.28.2025
(Date)

Brother's Fire Protection, Inc
(Print Name of Local Business Contractor)

3781 NE 11th Ave
(Street Address)

Pompano Beach, FL 33064
(City, State Zip Code)

BY: 
(Signature)

IMPORTANT NOTE: Signatures on this form MUST be by an authorized employee of Subcontractor and must be uploaded to the Response Attachment Tab

LOCAL BUSINESS EXHIBIT "B"

LOCAL BUSINESS EXHIBIT "B"
LOCAL BUSINESS
LETTER OF INTENT TO PERFORM AS A LOCAL SUBCONTRACTOR

Solicitation Number ITB25-067

TO: Waypoint Contracting, Inc.
(Name of Prime or General Bidder)

The undersigned City of Pompano Beach business intends to perform subcontracting work in connection with the above contract as (check below)

an individual

a corporation

a partnership

a joint venture

The undersigned is prepared to perform the following work in connection with the above Contract, as hereafter described in detail:

Fire Alarm

at the following price: \$9,434.00

10/17/25
(Date)

Century Fire Protection
(Print Name of Local Business Contractor)

2701 Gateway Dr.
(Street Address)

33069
(City, State Zip Code)

BY: Richard Mennona
(Signature)

IMPORTANT NOTE: Signatures on this form MUST be by an authorized employee of Subcontractor and must be uploaded to the Response Attachment Tab

LOCAL BUSINESS EXHIBIT "B"

LOCAL BUSINESS EXHIBIT "B"
LOCAL BUSINESS
LETTER OF INTENT TO PERFORM AS A LOCAL SUBCONTRACTOR

Solicitation Number ITB25-067

TO: Waypoint Contracting, Inc.
(Name of Prime or General Bidder)

The undersigned City of Pompano Beach business intends to perform subcontracting work in connection with the above contract as (check below)

an individual

a corporation

a partnership

a joint venture

The undersigned is prepared to perform the following work in connection with the above Contract, as hereafter described in detail:

Glass and Glazing

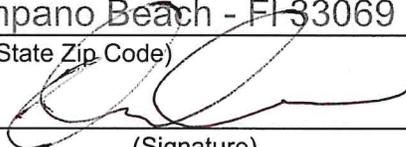
at the following price: \$43,005.00

10/20/2025
(Date)

Downey Glass
(Print Name of Local Business Contractor)

1010 nw 15th ave
(Street Address)

Pompano Beach - FL 33069
(City, State Zip Code)

BY: 
(Signature)

IMPORTANT NOTE: Signatures on this form MUST be by an authorized employee of Subcontractor and must be uploaded to the Response Attachment Tab

LOCAL BUSINESS EXHIBIT "B"

LOCAL BUSINESS EXHIBIT "B"
LOCAL BUSINESS
LETTER OF INTENT TO PERFORM AS A LOCAL SUBCONTRACTOR

Solicitation Number ITB25-067

TO: Waypoint Contracting
(Name of Prime or General Bidder)

The undersigned City of Pompano Beach business intends to perform subcontracting work in connection with the above contract as (check below)

an individual

a corporation

a partnership

a joint venture

The undersigned is prepared to perform the following work in connection with the above Contract, as hereafter described in detail:

Plumbing Contractor

at the following price: \$12,722.00

10/21/25
(Date)

Dale Block
(Print Name of Local Business Contractor)

1450 SW 3rd Street Ste #8
(Street Address)

Pompano Beach, FL 33069
(City, State Zip Code)

BY: 
(Signature)

IMPORTANT NOTE: Signatures on this form MUST be by an authorized employee of Subcontractor and must be uploaded to the Response Attachment Tab

LOCAL BUSINESS EXHIBIT "B"



Ron DeSantis, Governor

Melanie S. Griffin, Secretary



STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

CONSTRUCTION INDUSTRY LICENSING BOARD

THE GENERAL CONTRACTOR HEREIN IS CERTIFIED UNDER THE
PROVISIONS OF CHAPTER 489, FLORIDA STATUTES

LOPEZ, JORGE LUIS

WAYPOINT CONTRACTING INC
PO Box 558482
MIAMI FL 33255

LICENSE NUMBER: CGC1519415

EXPIRATION DATE: AUGUST 31, 2026

Always verify licenses online at [MyFloridaLicense.com](https://www.MyFloridaLicense.com)

ISSUED: 06/04/2024

Do not alter this document in any form.

This is your license. It is unlawful for anyone other than the licensee to use this document.



BID BOND

BY THIS BOND, We Waypoint Contracting, Inc.,
as Principal ("PRINCIPAL") and The Gray Casualty & Surety Company, an entity duly organized
under the laws of the State of Louisiana, as Surety ("SURETY"), are held
and firmly bound unto the City of Pompano Beach ("CITY") in the sum of five percent (5%) of
the Bid amount, for the payment of which PRINCIPAL and SURETY bind ourselves, our heirs,
executors, administrators, successors and assigns, jointly and severally, as set forth below.

WHEREAS, PRINCIPAL has submitted a bid for Bid No.
ITB25-067 - Herb Skolnick Center Addition.

THE CONDITIONS OF THIS BOND are such that CITY accepts the bid of PRINCIPAL and
PRINCIPAL enters into a contract with CITY in accordance with the terms of such bid, and gives
such bond or bonds as may be specified in the bidding or Contract Documents with good and
sufficient surety for the faithful performance of such Contract and for the prompt payment of labor
and material furnished in the prosecution of the Contract.

THEN THIS OBLIGATION SHALL BE NULL AND VOID. However, if CITY accepts the bid
of PRINCIPAL and PRINCIPAL fails to timely satisfy the conditions set forth above, then
PRINCIPAL and SURETY, jointly and severally, shall be liable to CITY for the full sum of this
Bond which shall be forfeited to CITY as liquidated damages, not a penalty, as a result of
PRINCIPAL's failure to comply with the bid instructions and conditions, regardless of whether
CITY ultimately decides to change the Project requirements or resolicit bids.

The remedies are not to be construed as CITY exclusive remedies for PRINCIPAL's failure to
enter into a contract with CITY, but shall be deemed supplemental to all remedies available to
CITY at law or otherwise.

No right of action shall accrue on this Bond to or for the use of any person or entity other than
CITY.

THE REMAINDER OF THE PAGE IS INTENTIONALLY LEFT BLANK

Signed and sealed on October 21, 2025

Bid Number ITB25-067

ATTEST:



Secretary

Tanya Ramos
(Print/Type Name)



Waypoint Contracting, Inc.
(Name of Corporation)



(Signature and Title)

Manuel Keen

(Print Name and Title Signed Above)

(Corporate Seal)

IN THE PRESENCE OF:



Signature

Daniel Ledo
(Print Name)

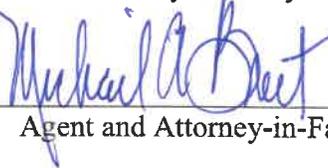


Signature

Katherine Arias Sanchez
(Print Name)

SURETY: The Gray Casualty & Surety Company

By


Agent and Attorney-in-Fact

Michael A. Bonet
(Print/Type Name)

Address: PO Box 6202
(Street)

Metairie, LA 70009
(City/State/Zip Code)

Telephone No.: (504) 888-7790

**THE GRAY INSURANCE COMPANY
THE GRAY CASUALTY & SURETY COMPANY**

GENERAL POWER OF ATTORNEY

Bond Number: N/A **Principal:** Waypoint Contracting, Inc.

Project: Herb Skolnick Center Addition; ITB25-067

KNOW ALL BY THESE PRESENTS, THAT The Gray Insurance Company and The Gray Casualty & Surety Company, corporations duly organized and existing under the laws of Louisiana, and having their principal offices in Metairie, Louisiana, do hereby make, constitute, and appoint: **Michael A. Bonet of Miami, Florida jointly and severally** on behalf of each of the Companies named above its true and lawful Attorney(s)-in-Fact, to make, execute, seal and deliver, for and on its behalf and as its deed, bonds, or other writings obligatory in the nature of a bond, as surety, contracts of suretyship as are or may be required or permitted by law, regulation, contract or otherwise, provided that no bond or undertaking or contract of suretyship executed under this authority shall exceed the amount of \$25,000,000.00.

This Power of Attorney is granted and is signed by facsimile under and by the authority of the following Resolutions adopted by the Boards of Directors of both The Gray Insurance Company and The Gray Casualty & Surety Company at meetings duly called and held on the 26th day of June, 2003.

“RESOLVED, that the President, Executive Vice President, any Vice President, or the Secretary be and each or any of them hereby is authorized to execute a power of Attorney qualifying the attorney named in the given Power of Attorney to execute on behalf of the Company bonds, undertakings, and all contracts of surety, and that each or any of them is hereby authorized to attest to the execution of such Power of Attorney, and to attach the seal of the Company; and it is

FURTHER RESOLVED, that the signature of such officers and the seal of the Company may be affixed to any such Power of Attorney or to any certificate relating thereto by facsimile, and any such Power of Attorney or certificate bearing such facsimile signature or facsimile seal shall be binding upon the Company now and in the future when so affixed with regard to any bond, undertaking or contract of surety to which it is attached.

IN WITNESS WHEREOF, The Gray Insurance Company and The Gray Casualty & Surety Company have caused their official seals to be hereinto affixed, and these presents to be signed by their authorized officers this 4th day of November, 2022.



By:

Michael T. Gray

Michael T. Gray
President
The Gray Insurance Company

Cullen S. Piske

Cullen S. Piske
President
The Gray Casualty & Surety Company



State of Louisiana
ss:

Parish of Jefferson

On this 4th day of November, 2022, before me, a Notary Public, personally appeared Michael T. Gray, President of The Gray Insurance Company, and Cullen S. Piske, President of The Gray Casualty & Surety Company, personally known to me, being duly sworn, acknowledged that they signed the above Power of Attorney and affixed the seals of the companies as officers of, and acknowledged said instrument to be the voluntary act and deed, of their companies.



Leigh Anne Henican
Notary Public
Notary ID No. 92653
Orleans Parish, Louisiana

Leigh Anne Henican

Leigh Anne Henican
Notary Public, Parish of Orleans State of Louisiana
My Commission is for Life

I, Mark S. Manguno, Secretary of The Gray Insurance Company, do hereby certify that the above and forgoing is a true and correct copy of a Power of Attorney given by the companies, which is still in full force and effect. IN WITNESS WHEREOF, I have set my hand and affixed the seals of the Company this 21st day of October, 2025

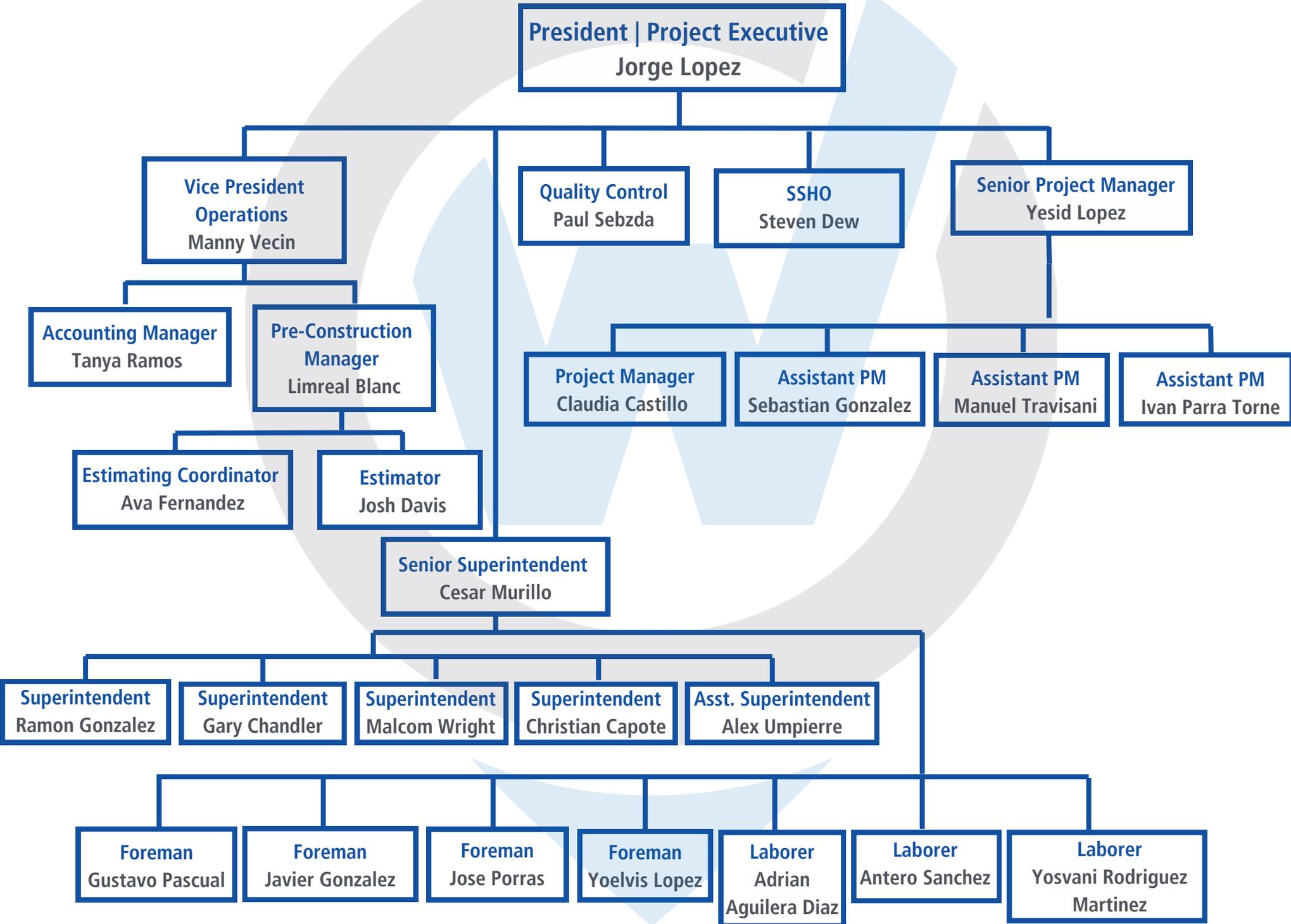
Mark Manguno

I, Leigh Anne Henican, Secretary of The Gray Casualty & Surety Company, do hereby certify that the above and forgoing is a true and correct copy of a Power of Attorney given by the companies, which is still in full force and effect. IN WITNESS WHEREOF, I have set my hand and affixed the seals of the Company this 21st day of October, 2025

Leigh Anne Henican



Waypoint Contracting's Organizational Chart



Request for Taxpayer Identification Number and Certification

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

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

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

Print or type. See Specific Instructions 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.) <div style="text-align: center; font-size: 1.2em;">Waypoint Contracting, Inc</div>		
	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 checked="" 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) _____		
	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"/>		
	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>		
	5 Address (number, street, and apt. or suite no.). See instructions. P.O. BOX 558482	Requester's name and address (optional)	
	6 City, state, and ZIP code Miami, FL 33126		
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									
or									
Employer identification number									
8	1	-	4	6	0	2	7	8	9

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.

Part II Certification

Under penalties of perjury, I certify that:

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

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

Sign Here Signature of U.S. person

Date **3.19.2025**

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

must obtain your correct taxpayer identification number (TIN), which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid).
- Form 1099-DIV (dividends, including those from stocks or mutual funds).
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds).
- Form 1099-NEC (nonemployee compensation).
- 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), and 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.

Caution: If you don't 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; and
4. Certify to your non-foreign status for purposes of withholding under chapter 3 or 4 of the Code (if applicable); and
5. 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).

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, if 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.