

# HEARTLAND MATERIALS MANAGEMENT PLANNING COMMITTEE REQUEST FOR PROPOSAL



## Materials Management Plan

**ISSUED BY HEARTLAND MATERIALS MANAGEMENT  
PLANNING COMMITTEE**

**ISSUE DATE: Monday, November 3, 2025  
DUE DATE OF PROPOSALS: Monday, December 1, 2025 at 3:00 p.m.**

# **HEARTLAND MATERIALS MANAGEMENT PLANNING COMMITTEE REQUEST FOR PROPOSALS**

The Heartland Materials Management Planning Committee (HMMPC) issues this Request for Proposals (the “RFP”) to solicit qualified consultants to develop a comprehensive Materials Management Plan (MMP), in compliance with recent amendments to Michigan Public Act 451, Part 115. This new plan will replace the existing Solid Waste Plan by shifting the focus from waste disposal to a sustainable materials management system that emphasizes recycling, waste reduction, resource recovery, and a circular economy. We invite firms to submit a detailed proposal outlining their approach to developing a progressive and effective MMP that addresses all requirements set forth by the Michigan Department of Environment, Great Lakes, and Energy (EGLE) and positions our communities in each County within the Heartland Region as a leader in sustainable resource management.

To be considered, eight (8) copies of a proposal must be received by the Isabella County Material Recovery Facility (ICMRF) Office at the Isabella County Material Recovery Facility Building, 4208 E. River Rd., Mt. Pleasant, MI 48858 by 3:00 p.m. on December, 1st, 2025. In addition, a PDF copy is to be emailed to ICMRF Designated Planning Agent (DPA), Director Jake Borton at [jborton@isabellacounty.org](mailto:jborton@isabellacounty.org), and Operations Supervisor Charity Sweet at [csweet@isabellacounty.org](mailto:csweet@isabellacounty.org). HMMPC reserves the right to reject any or all proposals submitted. Proposals submitted will be evaluated by Committee personnel as determined by the Heartland DPA, with final approval by the County Approval Agency (CAA) from each County.

## **I. INTRODUCTION**

### **1.1 Purpose**

The HMMPC is soliciting Proposals from qualified consultants to aid in the development of a MMP for sustainable waste management. Ideally, the consulting firm will help each County in the Heartland Region transition from traditional solid waste disposal to a sustainable, “circular economy” approach.

The Committee’s selection process will rely on evaluation of the written responses to this RFP and any subsequent supplemental evaluations processes, such as requests for additional information, as may be undertaken by the Committee at its sole discretion.

The Committee reserves the right to accept or reject any or all proposals, and also the right to waive any formal defects in proposals when deemed in the best interest of the Committee. Further, the Committee reserves the right to accept a proposal higher in price than the lowest proposal, and to negotiate with any respondent concerning matters which the Committee determines require clarification or changes not in conformity with the specific requirements set forth herein.

### **1.2 Background**

Amendments to Part 115, Solid Waste Management, of the Natural Resources and Environmental Protection Act, 1994 PA 451, as amended, require each county in Michigan to have a Materials Management Plan. On January 8, 2024, the State of Michigan Department of Environment, Great Lakes, and Energy (EGLE) called on each County in the State to start working on MMP’s to replace their respective solid waste management plans. Counties were given the option to work in collaboration on a

multi-county MMP. The Counties of Isabella, Ogemaw, Gratiot, Clare, Gladwin, Mecosta, Osceola, and Midland all signed an Interlocal Agreement (ILA) to work together. On April 25, 2025, the Heartland Materials Management Planning Committee was formed.



The primary goal of the Heartland Committee is to develop a comprehensive materials management plan that will result in a sustainable approach to waste diversion, recycling, composting and resource recovery. To accomplish this, the HMMPC will enter into an agreement with a consulting firm to aid in the development of a regional materials management plan that will outline the resources necessary to ensure a sustainable future for our communities.

### **1.3      Objective**

#### **Scope of Services**

Proposals for the materials management plan should address the following objectives, which are not necessarily all- inclusive:

1. Meet all requirements for the MMP as set forth in PA 115  
(<https://www.michigan.gov/egle/about/organization/materials-management/solid-waste/solid-waste-statutes-and-rules>)
2. Michigan Department of Environment, Great Lakes, & Energy (EGLE) MMP requirements  
(<https://www.michigan.gov/egle/about/organization/materials-management/solid-waste/planning>)
3. Work with Heartland Materials Management Planning Committee in the development of the MMP.
4. Attend planning and community meetings as requested by the Heartland DPA and/or HMMPC.
5. Create a draft plan for review by the HMMPC within Michigan Department of Environment, Great Lakes, & Energy (EGLE) timeline, with a final draft due by July 1, 2027.

6. Work with Heartland DPA and/or HMMPC during the MMP review/public meeting process including revisions as needed.
7. Work with Heartland DPA and/or HMMPC to complete tasks outlined in the Heartland Materials Management Planning Work Program.
8. The MMP must be fully compliant with the Americans with Disabilities Act (ADA) and specifically as it relates to governmental services.
9. The proposal shall include the procedure to be used for testing and validation of the MMP prior to its final endorsement.
10. The proposal shall include a description of any training materials that will be provided to the Committee for use by end users of the MMP.

### **Scheduling**

The absolute deadline for completion of the MMP is September 1, 2027. The Committee has a desire to target the final delivery of the MMP for October 1, 2027.

The proposing and successful firm will be required to demonstrate through its proposal and finalizing discussion, that it has a timeline for a plan of action that will assuredly allocate the necessary resources of the firm to respond with a sustainable framework of a materials management plan to the Committee by that date.

### **Report Requirements**

The successful firm will be responsible for providing the Heartland DPA with reports, whether written or otherwise, of the MMP progress at completion intervals of at least thirty (30), sixty (60) and ninety (90) percent.

### **Exit Conference**

The successful firm shall hold an exit conference with designated Committee officials and will be required to make a presentation of the final MMP and associated functionality to the Heartland Materials Management Planning Committee.

### **Additional Consultation**

From time-to-time Committee members may find it necessary to consult with the successful firm on future issues related to the final MMP. The proposal will include an outline of how this will be handled with regard to consultation fees.

### **Contract Amount**

It is agreed between the HMMPC and the successful firm that in consideration for the firm's full and complete performance hereunder, each County shall pay an equal amount to the successful firm the fees as detailed in the successful proposal for the services, as proposed by the firm and as accepted by the Committee. Final costs shall be based upon actual services performed as approved by the Heartland Committee.

### **Term**

The resulting Agreement for services shall run for the length of the project(s) undertaken by the successful firm unless otherwise terminated by the firm and/or the HMMPC upon 30 days' written notice to the other party, provided, however, that the benefits to either party hereto afforded by the terms and conditions of said Agreement shall inure to each party in perpetuity, including surviving any termination of said Agreement by either party.

## **Performance Requirements**

The successful firm will perform all services under this Agreement in a timely and professional manner, using the customary level of care suitable for the services performed and in compliance with all applicable laws, rules, and regulations. All services performed under this Agreement are subject to the Committee's continuing rights of review, inspection, and approval.

### **1.4 Minimum Qualifications**

Proposals will be considered from firms who:

1. Are licensed to do business in the State of Michigan.
2. Possess the necessary qualifications and competencies to perform the work proposed.
3. Employ key staff that will be assigned to the HMPCC who have completed at least three (3) consulting projects of similar scope within the public sector and be able to provide references from at least three (3) municipal clients for which the services were rendered.

Firms that do not meet these minimum qualifications may be deemed non-responsive and receive no further consideration.

### **1.5 Funding**

Any contract awarded as a result of this procurement is contingent upon the availability of funding, as determined by the HMPCC.

### **1.6 Period of Performance**

The period of performance of any contract resulting from this RFP is tentatively scheduled to begin upon award of a contract. Submitted proposals should address a tentative time frame, including estimated project duration and timeline.

## **II. GENERAL INFORMATION FOR CONTRACTORS**

### **2.1 Project Administrator**

The Heartland DPA is the sole point of contact for this procurement. All communication between prospective proposers and the Committee upon receipt of this RFP shall be with the Heartland DPA, as follows:

Jake Borton  
Isabella County Material Recovery Facility  
4208 E. River Rd.  
Mount Pleasant, MI 48858  
Telephone: (989) 317-9147  
Facsimile: (989) 773-0835  
E-mail:  
[jborton@isabellacounty.org](mailto:jborton@isabellacounty.org)

Charity Sweet  
Isabella County Material Recovery Facility  
4208 E. River Rd.  
Mount Pleasant, MI 48858  
Telephone: (989) 317-9243  
Facsimile: (989) 773-0835  
E-mail:  
[csweet@isabellacounty.org](mailto:csweet@isabellacounty.org)

Any other communication will be considered unofficial and non-binding on the Committee. Communication directed to parties other than the Heartland DPA may result in disqualification of the prospective bidder.

## **2.2      Estimated Schedule of Procurement Activities**

|  |  |
|--|--|
| Issue Request for Proposals  | Monday, November 3, 2025               |
| Mandatory pre-proposal meeting at 10:30 a.m. at the Osceola County Administration Building, 602 W. Upton Ave., Reed City, MI 49677 | Friday, November 21, 2025              |
| Proposals Due  | By 3:00 pm<br>Monday, December 1, 2025 |

*A mandatory pre-proposal meeting will be held on Friday, November 21, 2025, at 10:30 a.m. at the Osceola County Administration Building, 602 W. Upton Ave., Reed City, MI 49677. Additional questions following the mandatory pre-proposal meeting must be sent to the Heartland DPA, Jake Borton at [jborton@isabellacounty.org](mailto:jborton@isabellacounty.org) via email only.*

Responses to this Request for Proposal are due at the ICMRF Office, Isabella County Material Recovery Facility Building, 4208 E. River Rd., Mt. Pleasant, MI 48858 no later than 3:00 p.m., Monday, December 1, 2025.

## **2.3      Submission of Proposals**

Responding agencies are required to submit eight (8) copies of their proposal. Each copy of the proposal should be bound or contained in a single volume. All documentation submitted with the proposal should be contained in that single volume. The proposal, whether mailed or hand delivered, must arrive at the Isabella County Material Recovery Facility Office no later than 3:00 p.m., local time, on Monday, December 1, 2025. In addition, a PDF copy is to be emailed by the above stated deadline to the ICMRF Designated Planning Agent (DPA), Director Jake Borton at [jborton@isabellacounty.org](mailto:jborton@isabellacounty.org), and Operations Supervisor Charity Sweet at [csweet@isabellacounty.org](mailto:csweet@isabellacounty.org).

The eight (8) hard copy proposals are to be sent to the Isabella County Material Recovery Facility Office at the address noted in Section 2.2, above. The envelope submitted should be clearly marked HEARTLAND COMMITTEE MATERIALS MANAGEMENT PLAN PROPOSAL and addressed to the attention of the Heartland DPA.

Proposers who mail proposals should allow normal mail delivery time to ensure timely receipt of their proposals at the Isabella County Material Recovery Facility Office. Respondents assume the risk for the method of delivery chosen. The Committee assumes no responsibility for delays caused by any delivery service.

***Proposals may not be transmitted using electronic media such as facsimile transmission.***

Late proposals will not be accepted and will be automatically disqualified from further consideration. All proposals and any accompanying documentation become the property of HMPCC and will not be returned.

Respondents are requested to be brief in response. The inclusion of extraneous information beyond the description of service and project approach is discouraged.

## **2.4 Proprietary Information and Public Disclosure**

Materials submitted in response to this competitive procurement shall become the property of HMPCC. All proposals received shall remain confidential until the deadline for submission of proposals has expired, as defined by Michigan statute (MCL 15.243(1)(i)), the Freedom of Information Act.

## **2.5 Revisions to RFP**

In the event it becomes necessary to revise any part of this RFP, addenda will be reduced to writing and submitted to all prospective proposers known to the Committee. For this purpose, the published questions and answers and any other pertinent information will be considered an addendum to the RFP and will be posted on the ICMRF web page (<https://www.isabellacounty.org/departments/recycling-center/>).

The Committee reserves the right to cancel or to reissue the RFP in whole or in part, prior to execution of a contract.

## **2.6 Acceptance Period**

Proposals must provide one hundred twenty (120) days for acceptance by the Committee from the due date for receipt of proposals.

## **2.7 Responsiveness**

All proposals will be reviewed by the Heartland DPA to determine compliance with administrative requirements and instructions specified in the RFP. Failure to comply with any part of the RFP may result in rejection of the proposal as non-responsive. The HMPCC also reserves the right, at its sole discretion, to waive minor administrative irregularities.

### **Most Favorable Terms**

The Committee reserves the right to make an award without further discussion of the proposal submitted. Therefore, the proposal should be submitted initially on the most favorable terms which the respondent can propose. The Committee does reserve the right to contact a respondent for clarification of its proposal. The Respondent should be prepared to accept this RFP for incorporation into a contract resulting from this RFP. Contract negotiations may incorporate some of, or the entire, Respondent proposal. It is understood that the proposal will become a part of the official procurement file on this matter without obligation to the Committee.

## **2.8 Cost of Proposal**

The Committee will not be responsible for any costs incurred by the Respondent in preparation of a proposal submitted in response to this RFP, in conducting of a presentation, or any other activities related to responding to this RFP.

## **2.9 No Obligation Contract**

This RFP does not obligate the HMPCC to award a contract for services specified herein.

## **2.10 Rejection of Proposals**

The Committee reserves the right at its sole discretion to reject any and all proposals received without penalty and to not issue a contract as a result of this RFP.

## **2.11 Failure to Comply**

The Respondent is specifically notified that failure to comply with any part of the RFP may result in rejection of the proposal as non-responsive.

## **2.12 Commitment of Funds**

The Board of Commissioners and/or CAA or its delegate(s) are the only individuals who may legally commit any of the member counties to the expenditures of funds for a contract resulting from this RFP. No cost chargeable to the proposed contract may be incurred before receipt of a fully executed contract.

## **2.13 Signatures**

The Letter of Submittal and the Certifications and Assurances form must be signed and dated by a person authorized to legally bind the Respondent to a contractual relationship, e.g., the President or Executive Director of a corporation, the managing partner of a partnership, or the proprietor of a sole proprietorship.

## **2.14 Iran Linked Business**

The Respondent must certify to the County that neither it nor any of its successors, parent companies, subsidiaries, or companies under common ownership or control of the Contractor, are an “Iran linked business” engaged in investment activities of \$20,000,000.00 or more with the energy sector of Iran, within the meaning of the Iran Economic Sanctions Act, Michigan Public Act 517 of 2012 (MCL 129.311 *et seq.*). The Respondent shall not become an “Iran linked business” during the term of the contract.

NOTE: IF A PERSON OR ENTITY FALSELY CERTIFIES THAT IT IS NOT AN IRAN LINKED BUSINESS AS DEFINED BY PUBLIC ACT 517 OF 2012, IT WILL BE RESPONSIBLE FOR CIVIL PENALTIES OF NOT MORE THAN \$250,000.00 OR TWO TIMES THE AMOUNT OF THE CONTRACT FOR WHICH THE FALSE CERTIFICATION WAS MADE, WHICHEVER IS GREATER, PLUS COSTS OF INVESTIGATION AND REASONABLE ATTORNEY FEES INCURRED, AS MORE FULLY SET FORTH IN SECTION 5 OF ACT NO. 517, PUBLIC ACTS OF 2012.

## **2.16 Fair Employment Practices**

In accordance with the United States Constitution and all federal legislation and regulations governing fair employment practices and equal employment opportunity, including but not limited to Title VI of the Civil Rights Act of 1964 (P.L. 88-352, 78 STAT. 252), and United States Department of Justice Regulations (28 C.F.R. Part 42) issued pursuant to the Title, and in accordance with the Michigan Constitution and all state laws and regulations governing fair employment opportunity, including but not limited to the Michigan Civil Rights Act (P.A. 1976 No. 453) and the Michigan Persons with Disabilities Civil Rights

Act (P.A. 1976 No. 220), the Contractor agrees that it will not discriminate against any person, employee, consultant or applicant for employment with respect to his or her hire, tenure, terms, conditions or privileges or employment or hire because of his or her religion, race, color, national origin, age, sex, sexual orientation, gender identity or expression, height, weight, marital status, or disability that is unrelated to the individual's ability to perform the duties of a particular job or position. The Contractor recognizes the right of the United States and the State of Michigan to seek judicial enforcement of the foregoing covenants against discrimination against itself or its subcontractors.

### **III. PROPOSAL CONTENT**

Proposals must be submitted on eight and one-half by eleven (8 1/2 x11) inch paper, typed in Times New Roman twelve (12) point font, and separated into eight (8) major sections. The eight (8) major sections shall include:

1. Letter of submittal, including signed Certifications and Assurances (Exhibit A of this RFP)
2. Checklist for Responsiveness (Exhibit B of this RFP)
3. Detailed MMP Proposal
4. Cost Proposal
5. Certificate of Compliance with Public Act 517 of 2012 (Exhibit C of this RFP)
6. Request for Taxpayer Identification Number and Certification (IRS Form W-9)
7. References (at least three (3) of similar size and complexity)
8. Bid Bond, if required

Proposals must provide information in the same order as presented in this document with the same headings. This will not only be helpful to the evaluators of the proposal, but should assist the Respondent in preparing a thorough response.

#### **3.1 Letter of Submittal**

The Letter of Submittal, the attached Certifications and Assurances form (See Exhibit A), and all RFP amendments must be signed and dated by a person authorized to legally bind the Respondent to a contractual relationship, e.g., the President or Executive Director of a corporation, the managing partner of a partnership, or the proprietor of a sole proprietorship or their designee. Along with introductory remarks, the Letter of Submittal is to include by attachment the following information about the Respondent and any proposed subcontractors:

1. Names, addresses, telephone numbers, e-mail addresses, and fax numbers of legal entity or individual with whom contract would be written.
2. Name, address, and telephone number of each principal officer(s) (President, Vice President, and Treasurer, etc.).
3. Legal status of the Respondent (sole proprietorship, partnership, corporation, etc.) and the year the entity was organized to do business as the entity now substantially exists.
4. Federal Employer Tax Identification number.
5. Location of the firm/office from which the Respondent would operate.
6. Identify any Isabella, Ogemaw, Gratiot, Clare, Gladwin, Mecosta, Osceola, or Midland County employees or former County employees employed by or on the firm's governing board as of the date of the proposal. Include their position and responsibilities within the Respondent's organization. If, following a review of this information, it is determined by any of the Counties that a conflict of interest exists, the Respondent may be disqualified from further consideration for the award of a contract.

7. An expression of the firm's capabilities and experience for the MMP including a brief statement of the proposer's understanding of the work to be done and no less than three (3) municipal references that demonstrate the firm's pertinent competencies.
8. Firm's qualifications including names, educational, and experience backgrounds of pertinent team members who will be responsible for the MMP.
9. An indication of the type, number, and previous experience of staff you feel would be assigned to the Committee's project. Identification and a resume of the person who would be in charge of and others to be involved in the project.
10. A work plan to include time estimates for each significant segment of the work and the staff level to be assigned, including the target date for completion, training and final execution and/or installation.

### **3.2      Specifications**

#### **Firms submitting proposals shall:**

1. Be authorized to do business in the State of Michigan.
2. Have a favorable business reputation.
3. Have a sound financial condition.
4. Possess and demonstrate the ability and capacity to fully execute the services herein solicited.
5. Spend the necessary time to understand the extent and complexities of the Heartland Committee as it relates to the MMP being truly representative of each County.

The firm selected will be an independent contractor and not an agent of any of the Counties. The contractor will be the sole employer of all persons used in the MMP and will accept full responsibility for all lost or damaged property and injury to persons resulting from the execution of the contract, as well as for any claims made by or on behalf of the contractor's agents, servants, and employees arising out of their employment or work pertaining to the operation of the contract.

The Committee reserves the right to reject any or all proposals or to waive any irregularities in proposals.

### **3.3      References**

List names, addresses, telephone numbers, e-mail addresses, fax numbers, and website addresses of at least three references for whom similar work for a municipality has been accomplished and briefly describe the type of service provided. The Respondent must grant permission to the Committee to contact the references. Do not include current Isabella, Ogemaw, Gratiot, Clare, Gladwin, Mecosta, Osceola, or Midland County staff as references.

### **3.4      Related Information**

1. If the Respondent or any subcontractor contracted with Isabella, Ogemaw, Gratiot, Clare, Gladwin, Mecosta, Osceola, or Midland County during the past twenty- four (24) months, provide a project description and/or other information available to identify the contract.
2. If the Respondent's staff or subcontractor's staff was an employee of Isabella, Ogemaw, Gratiot, Clare, Gladwin, Mecosta, Osceola, or Midland County during the past twenty-four (24) months, or is currently a county employee, identify the individual by name, the department previously or currently employed by, job title or position held, and separation date.
3. If the Respondent has had a contract terminated for default in the last five (5) years, describe such incident. Termination for default is defined as notice to stop performance due to the

Respondent's non-performance or poor performance and the issue of performance was either (a) not litigated due to inaction on the part of the Proposer, or (b) litigated and such litigation determined that the Proposer was in default.

4. Submit full details of the terms for default including the other party's name, address, and phone number. Present the Respondent's position on the matter. The Committee will evaluate the facts and may, at its sole discretion, reject the proposal on the grounds of the past experience. If no such termination for default has been experienced by the Respondent in the past five years, so indicate.

### **3.5 Cost Proposal**

The evaluation process is designed to award this procurement not necessarily to the Respondent of least cost, but rather to the Respondent whose proposal best meets the requirements of this RFP.

Identify all costs including expenses to be charged for performing the services necessary to accomplish the objectives of the contract. The Respondent is to submit a fully detailed budget including staff costs and any expenses necessary to accomplish the tasks and to produce the deliverables under the contract.

Costs for subcontractors are to be broken out separately.

### **3.6 Bonding Requirements**

According to Michigan Public Act 213 of 1963, any contract exceeding \$50,000 for the construction, alteration, or repair of any public building or public work or improvement, a contractor shall furnish a Bid Bond when construction or other project bids exceed \$50,000.

**Bid Bond** – Each Proposal must be accompanied by a bid guarantee in an amount equal to five percent (5%) of the total bid amount. Guarantee shall be in the form of a bid bond executed by an approved surety company, made payable to the County of Isabella, County of Ogemaw, County of Gratiot, County of Clare, County of Gladwin, County of Mecosta, County of Osceola, and County of Midland. Bid guarantee shall run for a period of not less than ninety (90) days and shall be maintained during the period of time under contract for this procurement. If the successful proposer fails to furnish satisfactory Performance and Payment Bonds and insurance certificates within ten (10) business days after receipt of notice of award, such guarantee shall be forfeited to each County as liquidated damages.

**Performance Bond** – The successful bidder shall procure and maintain during the period of time under contract for this procurement, a Performance Bond to secure the faithful and complete performance of the contract. The Performance Bond shall be in an amount equal to 100% of the contract amount. The successful bidder shall furnish a satisfactory Performance Bond to Isabella, Ogemaw, Gratiot, Clare, Gladwin, Mecosta, Osceola, and Midland County within ten (10) business days after receipt of notice of award.

**Labor and Material Bond/Payment Bond** – If not part of the Performance Bond, the successful bidder shall procure and maintain during the period of time under contract for this procurement, a Labor and Material Bond/Payment Bond, to secure payment by the contractor of all sums due subcontractors, suppliers, laborers, workers and material providers. The bond shall be in an amount equal to 100% of the contract amount. The successful bidder shall furnish a satisfactory Labor and Material Bond/Payment Bond to Isabella, Ogemaw, Gratiot, Clare, Gladwin, Mecosta, Osceola, and Midland County within ten (10) business days after receipt of notice of award.

## **IV. EVALUATION AND CONTRACT AWARD**

### **4.1 Evaluation Procedure**

This document is a Request for Proposal. It differs from a Request for Bid/Quote in that the Committee is seeking a solution, not a bid/quote for the lowest price. As such, the lowest price proposal will not guarantee an award. Proposals will be evaluated based upon features of service, qualifications, experience, timeliness, technical competence, staff expertise and longevity, experience with similar projects, demonstrated timeliness in meeting deadlines, responsiveness to client needs, competitiveness of proposed fees, and what is determined by the Heartland Materials Management Planning Committee to be the best solution for each County.

The Committee may select a limited number of respondents with whom to schedule interviews. Recommendation for a selection will be made to the HMMPC, and final approval lies with the Committee.

Responsive proposals will be evaluated strictly in accordance with the requirements stated in this solicitation and any addenda issued. All proposals received by the stated deadline will be reviewed by the Isabella County Material Recovery Facility Office to ensure that Respondents meet all minimum requirements. Respondents that fail to meet stated qualifications or any proposal that does not contain all of the required information will be rejected as non-responsive.

**EXHIBIT A**  
**CERTIFICATIONS AND ASSURANCES**

**THIS FORM MUST BE COMPLETED AND RETURNED WITH YOUR PROPOSAL**  
**FAILURE TO SUBMIT THIS COMPLETED FORM MAY**  
**RESULT IN DISQUALIFICATION**

Firm Name: \_\_\_\_\_

I/we make the following statement of assurances as a required element of the proposal to which it is attached, understanding that the truthfulness of the facts affirmed here and the continuing compliance with these requirements are conditions precedent to the award or continuation of the related contract(s):

1. The prices and/or data have been determined independently, without consultation, communication, or agreement with other proposers for the purpose of restricting competition. However, I/we may freely join with other persons or organizations for the purpose of presenting a single proposal.
2. The attached proposal is a firm offer for a period of one hundred twenty (120) days following receipt, and it may be accepted by Heartland Materials Management Planning Committee without further negotiation (except where obviously required by lack of certainty in key terms) at any time within the one hundred twenty (120) day period.
3. In preparing this proposal, I/we have not been assisted by any current or former employee of Isabella, Ogemaw, Gratiot, Clare, Gladwin, Mecosta, Osceola, or Midland County whose duties relate (or did relate) to this proposal or prospective contract, and who was assisting in other than his or her official, public capacity. Neither does such a person nor any member of his or her immediate family have any financial interest in the outcome of this proposal. (Any exceptions to these assurances are described in full detail on a separate page and attached to this document.)
4. I/we understand that Isabella, Ogemaw, Gratiot, Clare, Gladwin, Mecosta, Osceola, and Midland County will not reimburse me/us for any costs incurred in the preparation of this proposal. All proposals become the property of Isabella County, and I/we claim no proprietary right to the ideas, writings, items, or samples, unless so stated in this proposal.
5. Unless otherwise required by law, the prices and/or cost data which have been submitted have not been knowingly disclosed by the proposer and will not knowingly be disclosed by him/her prior to opening, in the case of a proposal directly or indirectly to any other proposer or to any competitor.
6. No attempt has been made or will be made by the proposer to induce any other person or firm to submit or not to submit a proposal for the purpose of restricting competition.
7. I/we agree that submission of the attached proposal constitutes acceptance of the solicitation contents.
8. I/we acknowledge communication of any kind regarding my/our proposal directed to parties other than the Heartland DPA may result in my/our disqualification.
9. I/we warrant that no conflict of interest knowingly exists for any member of the project team that contributed to this proposal or prospective contract.
10. I/we acknowledge that I/we shall not commence work until I/we have obtained the insurance required in items 11-18. All coverage shall be with insurance companies licensed and admitted to do business in the State of Michigan and is placed with insurance companies acceptable to Isabella, Ogemaw, Gratiot, Clare, Gladwin,

Mecosta, Osceola, and Midland County.

11. I/we certify that I/we shall procure and maintain Workers' Compensation Insurance, including Employer's Liability Coverage, in accordance with all applicable statutes of the State of Michigan during the duration of this prospective contract.
12. I/we certify that I/we shall procure and maintain Professional Liability Insurance (errors and omissions) with limits of liability of not less than \$1,000,000 per claim and aggregate during the duration of, and a minimum of three (3) years beyond the completion of, this proposed contract.
13. I/we certify that I/we shall procure and maintain Comprehensive General Liability Insurance on an "Occurrence Basis" with limits of liability not less than \$1,000,000 per occurrence and/or aggregate combined single limit, covering Personal Injury, Bodily Injury and Property Damage during the duration of this prospective contract.
14. I/we certify that I/we shall procure and maintain Motor Vehicle Liability Insurance, including applicable Michigan No-Fault coverages, with limits of liability not less than \$1,000,000 per occurrence combined single limit for Personal Injury, Bodily Injury and Property Damage during the duration of this prospective contract.
15. I/we certify that the General Liability Insurance and the Motor Vehicle Liability Insurance, as described above, shall include an endorsement stating the following shall be "Additional Insureds": Isabella, Ogemaw, Gratiot, Clare, Gladwin, Mecosta, Osceola, and Midland County, including all elected and appointed officials, all employees and volunteers, all boards, commissions and/or authorities and their board members, including employees and volunteers thereof during the duration of this prospective contract. It is understood and agreed by naming Isabella, Ogemaw, Gratiot, Clare, Gladwin, Mecosta, Osceola, and Midland County as additional insured, coverage afforded is considered to be primary and any other insurance Isabella, Ogemaw, Gratiot, Clare, Gladwin, Mecosta, Osceola, and Midland County may have in effect shall be considered secondary and/or excess.
16. I/we certify that all policies, as described above, shall include an endorsement stating that it is understood and agreed that Thirty (30) days Advance Written Notice of Cancellation, ten (10) days for non-payment of premium, shall be sent to: Isabella County Material Recovery Facility Office, 4208 E. River Rd., Mt. Pleasant, MI 48858.
17. I/we certify that if any of the above coverages expire during the term of the contract, I/we shall deliver renewal certificates and/or policies to Isabella, Ogemaw, Gratiot, Clare, Gladwin, Mecosta, Osceola, and Midland County at least ten (10) days prior to the expiration date.
18. I/we certify that I/we shall provide Isabella, Ogemaw, Gratiot, Clare, Gladwin, Mecosta, Osceola, and Midland County at the time of execution of the contracts, a copy of Certificates of Insurance as well as required endorsements for all coverage listed above.

---

Signature

---

Date

---

Title

**EXHIBIT B**  
**CHECKLIST FOR RESPONSIVENESS**

Proposal was submitted on or before \_\_\_\_\_.

PDF of proposal was submitted to [jborton@isabellacounty.org](mailto:jborton@isabellacounty.org) and [csweet@isabellacounty.org](mailto:csweet@isabellacounty.org).

Required number of proposal copies were submitted.

Proposal was formatted into eight major sections: Letter of Submittal, including signed Certifications and Assurances; Checklist for Responsiveness; Detailed Proposal; Cost Proposal; Certificate of Compliance with Public Act 517 of 2012; Request for Taxpayer Identification Number and Certification; References; and Bid Bond, if required.

Respondent meets the following qualifications:

1. Licensed to do business in the State of Michigan.
2. Will comply with the Certifications and Assurances set forth in Exhibit A.
3. Submit proposals as specified in this RFP.

Letter of Submittal and Certifications and Assurances were signed by an individual authorized to bind the Proposer to a contractual relationship, e.g., the President or Executive Director of a corporation, the managing partner of a partnership, or the sole proprietor of a sole proprietorship.

At least three (3) municipal references from three (3) clients have been provided.

**\*\* PLEASE NOTE:** Respondent is required to complete this checklist and include it with their proposal. “Yes” answers must be given to each element above for the proposal to be considered responsive.

**EXHIBIT C**  
**CERTIFICATE OF COMPLIANCE WITH PUBLIC ACT 517 OF 2012**

I certify that neither \_\_\_\_\_ (Company), nor any of its successors, parent companies, subsidiaries, or companies under common control, are an “Iran linked business” engaged in investment activities of \$20,000,000.00 or more with the energy sector of Iran, within the meaning of Michigan Public Act 517 of 2012. In the event it is awarded a Contract as a result of this Request for Proposals, Company will not become an “Iran linked business” during the course of performing the work under the Contract.

NOTE: IF A PERSON OR ENTITY FALSELY CERTIFIES THAT IT IS NOT AN IRAN LINKED BUSINESS AS DEFINED BY PUBLIC ACT 517 OF 2012, IT WILL BE RESPONSIBLE FOR CIVIL PENALTIES OF NOT MORE THAN \$250,000.00 OR TWO TIMES THE AMOUNT OF THE CONTRACT FOR WHICH THE FALSE CERTIFICATION WAS MADE, WHICHEVER IS GREATER, PLUS COSTS AND REASONABLE ATTORNEY FEES INCURRED, AS MORE FULLY SET FORTH IN SECTION 5 OF ACT NO. 517, PUBLIC ACTS OF 2012.

\_\_\_\_\_  
(Name of Company)

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

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

Subscribed to and sworn before me,  
a Notary Public, on this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_, Notary Public  
\_\_\_\_\_, County, State of \_\_\_\_\_  
Acting in \_\_\_\_\_ County, State of \_\_\_\_\_  
My Commission Expires: \_\_\_\_\_

Request for Taxpayer  
Identification Number and CertificationGo to [www.irs.gov/FormW9](http://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.<br><br>See <i>Specific Instructions</i> on page 3. | <p>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.)</p> <p>2 Business name/disregarded entity name, if different from above.</p> <p>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.</p> <p><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</p> <p><input type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) _____</p> <p><b>Note:</b> 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.</p> <p><input type="checkbox"/> Other (see instructions) _____</p> <p>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 _____</p> <p>5 Address (number, street, and apt. or suite no.). See instructions.</p> <p>6 City, state, and ZIP code</p> <p>7 List account number(s) here (optional)</p> | <p>4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):</p> <p>Exempt payee code (if any) _____</p> <p>Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____</p> <p>(Applies to accounts maintained outside the United States.)</p> |
|---|--|--|

**Part I Taxpayer Identification Number (TIN)**

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

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

|                                |                      |   |                      |                      |                      |                      |
|--------------------------------|----------------------|---|----------------------|----------------------|----------------------|----------------------|
| Social security number         |                      |   |                      |                      |                      |                      |
| <input type="text"/>           | <input type="text"/> | <input type="text"/> - <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| or                             |                      |   |                      |                      |                      |                      |
| Employer identification number |                      |   |                      |                      |                      |                      |
| <input type="text"/>           | <input type="text"/> | <input type="text"/> - <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |

**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<br>Here | Signature of<br>U.S. person | Date |
|--------------|-----------------------------|------|

**General Instructions**

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

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

**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  | Individual/sole proprietor.   |
| • Sole proprietorship  |   |
| • LLC classified as a partnership for U.S. federal tax purposes or           | Limited liability company and enter the appropriate tax classification: |
| • LLC that has filed Form 8832 or 2553 electing to be taxed as a corporation | P = Partnership,<br>C = C corporation, or<br>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 <sup>1</sup> | Generally, exempt payees 1 through 5. <sup>2</sup>  |
| • Payments made in settlement of payment card or third-party network transactions        | Exempt payees 1 through 4.  |

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

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

**Exemption from FATCA reporting code.** The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) 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](http://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](http://www.irs.gov/EIN). Go to [www.irs.gov/Forms](http://www.irs.gov/Forms) to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to [www.irs.gov/OrderForms](http://www.irs.gov/OrderForms) to place an order and have Form W-7 and/or 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), ABLE accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.** You must give your correct TIN, but you do not have to sign the certification.

## What Name and Number To Give the Requester

| For this type of account:  | Give name and SSN of:   |
|--|---|
| 1. Individual  | The individual  |
| 2. Two or more individuals (joint account) other than an account maintained by an FFI                  | The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup> |
| 3. Two or more U.S. persons (joint account maintained by an FFI)                                       | Each holder of the account  |
| 4. Custodial account of a minor (Uniform Gift to Minors Act)   | The minor <sup>2</sup>  |
| 5. a. The usual revocable savings trust (grantor is also trustee)                                      | The grantor-trustee <sup>1</sup>  |
| b. So-called trust account that is not a legal or valid trust under state law                          | The actual owner <sup>1</sup>   |
| 6. Sole proprietorship or disregarded entity owned by an individual                                    | The owner <sup>3</sup>  |
| 7. Grantor trust filing under Optional Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))** | The grantor*  |

| For this type of account:   | Give name and EIN of:     |
|---|---------------------------|
| 8. Disregarded entity not owned by an individual  | The owner                 |
| 9. A valid trust, estate, or pension trust  | Legal entity <sup>4</sup> |
| 10. Corporation or LLC electing corporate status on Form 8832 or Form 2553  | The corporation           |
| 11. Association, club, religious, charitable, educational, or other tax-exempt organization   | The organization          |
| 12. Partnership or multi-member LLC   | The partnership           |
| 13. A broker or registered nominee  | The broker or nominee     |
| 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                 |

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

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

<sup>3</sup> You must show your individual name 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.

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

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

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

## Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information.

Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and 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.