

INVITATION TO BID

COURTHOUSE GENERATOR(S) 2026-001

Howard County, Texas is accepting sealed bid proposals from qualified bidders to provide a natural gas generator or generators for use as emergency power backup for the entire county courthouse including the chiller system.

PRE-BID MEETING

A non-mandatory pre-bid meeting will be held Wednesday, November 19, 2025, at 10:00 A.M. at the Howard County Courthouse Maintenance Department, 300 S Main Street Basement, Big Spring, TX 79720. This meeting is not mandatory for bid submittals but will be the only official opportunity for a site visit. Specifications may be obtained by calling Baldomar Cortez at (432) 213-8931 or visiting the Howard County website at www.co.howard.tx.us.

Eligible bids must be submitted on the form provided by the County. Bid packets may be obtained from Jackie Olson in the Auditor's Office, 300 S. Main St, Room 101, Big Spring, TX or by visiting the Howard County website at www.co.howard.tx.us.

Bids must be sealed and identified on the exterior of the envelope as "Courthouse Generator(s) 2026-001". Sealed bids must be received by 1:00 P.M. on Wednesday, November 26, 2025 in the office of the County Auditor, Jackie Olson, 300 S. Main St, Room 101, Big Spring, TX 79720. Bids will be opened at that time. Without exception, Bids received after this deadline will be deemed late and will not be considered.

Bids will be presented to the Commissioners' Court at 10:00 A.M. on Monday, December 8, 2025 for their consideration. The Court reserves the right to reject any or all bids or to accept the bid deemed to serve the best interest of the County. Project will be paid for out of current County funds.

Specifications for natural gas generator or generators:

New natural gas generator or generators to provide emergency backup power to first, second, and third floor of the Howard County Courthouse including the chiller system. Disconnect of existing generator and removal from concrete pad will be required. Howard County will dispose of existing generator.

NOTICE TO BIDDERS

1. Bids are to be submitted on this form. Each bid shall be placed in an envelope, sealed and properly identified with the bid title and delivered to the County Auditor's Office before the hour and date specified. Late bids will not be considered under any circumstances.
2. Bid unit price on quantity specified, extend and show total. In case of errors in extension, unit price shall govern.
3. Within 30 days after the date of the signing of a contract or issuance of a purchase order following the acceptance of a bid or proposal and prior to commencement of the actual work, the bidder shall furnish a performance bond to the county for the full amount of the contract.
4. The awarded bidder must provide proof of required insurance prior to commencement of the project (see Exhibit A).
5. Unless otherwise noted, bid prices must be firm for acceptance 60 days from opening date of bid.
6. The County is exempt from Federal Excise Tax, State Tax and Local Tax. Do not include tax in bid. If it is determined that tax was included in the bid, it will not be included in the tabulation or any awards and will be deleted from subsequent invoices.
7. Bids cannot be altered or amended after opening time. Any alterations made before opening time must be signed by the bidder or his agent. No bid can be withdrawn after the opening time without approval of the Commissioners' Court based on reasonable acceptable reason.
8. The County will evaluate the bids and make awards for supplies, materials, services and equipment on the basis of the lowest and best bid, which meet the specifications.
9. The County reserves the right to accept or reject all or any part of any bid and award the bid to best serve the interest of the County.
10. Any catalog, brand name or manufacturer's reference used in the bid is descriptive—not restrictive (unless so noted). It is intended to indicate type and quality desired. Bids on brands of like nature and quality will be considered. If bidding on other than referenced specifications, bids must show manufacturer, brand, model, etc. of articles offered. If other than brand specified is offered, complete descriptive information of each article being bid

must be included with bid. Articles delivered that are determined by the County not to be of equal or comparable quality of the requested articles shall be picked up by the vendor at no expense to the County.

11 All items bid must be new, in first class condition, including containers suitable for shipment and storage, unless otherwise indicated on the bid.

12. By signing and executing this bid, the bidder certifies and represents to the County that bidder has not offered, conferred or agreed to confer any pecuniary benefit or other thing of value for the receipt of special treatment, advantage, information, recipient's decision, opinion, recommendation, vote or any other exercise of discretion concerning this bid.

13. Bidder further certifies and represents that bidder has not violated any State, Federal, Local Law regulations or ordinance relating to bribery, improper influence, collusion, discrimination or other similar crimes and all items or services provided or delivered under and awarded shall conform hereto.

14. All equipment shall be new, factory fresh, unless otherwise specified.

15. Awarded bid will be paid for with current county funds.

BID SUBMITTED BY: _____

NAME & TITLE: _____

TELEPHONE NO: _____

ADDRESS: _____

BID PRICE FOR GENERATOR(S): _____

BID GOOD THROUGH: _____

SIGNATURE OF OWNER OR AGENT: _____

EXHIBIT A

Types and Amounts of Insurance Required

The Contractor shall obtain and continuously maintain in effect at all times during the term hereof, at the Contractor's sole expense, insurance coverage as follows with limits not less than those set forth below:

1. **Commercial General Liability:** This policy shall be occurrence-type policy and shall protect the Contractor and additional insureds against all claims arising from bodily injury, sickness, disease or death of any person (other than the Contractor's employees) and damage to property of the County or others arising out of the act or omission of the Contractor or its agents and employees. This policy shall include completed operations, products liability, contractual coverage, broad form property coverage, explosion, collapse, underground, premises/operations, and independent contractors (to remain in force for two years after final payment). Coverage limits shall not be less than:

\$1,000,000.00	General Aggregate
\$1,000,000.00	Products Completed Operations
\$1,000,000.00	Personal & Advertising Injury
\$1,000,000.00	Each Occurrence
\$ 100,000.00	Fire Damage (any one fire) (if not included in General Aggregate)

2. **Business Automobile Liability:** This policy shall protect the Contractor and the additional insureds against all claims for injuries to members of the public and damage to property of others arising from the use of motor vehicles and shall cover operation on and off the premises of all motor vehicles licensed for highway use, whether they are owned, non-owned or hired. Coverage limits shall not be less than:

\$1,000,000.00	Combined Single Limit
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3. **Workers' Compensation and Employer's Liability:** If the Contractor hires any employees, the Contractor shall maintain Workers' Compensation and Employer's Liability insurance, which shall protect the Contractor against all claims under applicable state workers' compensation laws and employer's liability. The insured shall also be protected against claim for injury, disease or death of employees which for any reason, may not fall within the provisions of a workers' compensation law. Coverage shall not be less than:

Statutory Amount	Workers' Compensation
\$500,000.00	Employer's Liability, Each Accident
\$500,000.00	Employer's Liability, Disease – Each Employee
\$500,000.00	Employer's Liability, Disease – Policy Limit

INSURANCE REQUIREMENTS

The Contractor shall, at all times during the term hereof, maintain such insurance coverage as may be required by the County. All such insurance, including renewals, shall be subject to the approval of the County for adequacy of protection and evidence of such coverage shall be furnished to the County on Certificates of Insurance indicating such insurance to be in force and effect and providing that it will not be cancelled during the performance of work under this Agreement without thirty (30) calendar days prior written notice to the County. Completed Certificates of Insurance shall be filed with the County prior to the performance of services hereunder, provided however, that the Contractor shall at any time upon request, file duplicate copies of the policies of such insurance with the County.

If in the judgement of the County, prevailing conditions warrant the provision by the Contractor of additional liability insurance coverage or coverage which is different in kind, the County reserves the right to require the provision by the Contractor of an amount of coverage different from the amounts or kind previously required and shall afford written notice of such change in requirements thirty (30) days prior to the date on which the requirements shall take effect. Should the Contractor fail or refuse to satisfy the requirement of changed coverage within thirty (30) days following the County's written notice, this Agreement shall be considered terminated on the date that the required change in policy coverage would otherwise take effect.

General Conditions

The following conditions shall apply to all insurance policies obtained by the Contractor for the purpose of complying with this Agreement:

1. **Named Insureds:** All insurance policies required herein shall be drawn in the name of the Contractor, with the County, it's council members, board and commission members, officials, agents, guests, invitees, consultants and employees named as additional insureds, except on Workers' Compensation coverage.
2. **Waiver of Subrogation:** Contractor shall require its insurance carrier(s), with respect to all insurance policies, to waive all rights of subrogation against the County, it's council members, board and commission members, officials, agents, guests, invitees, consultants and employees.
3. **Certificates of Insurance:** At or before the time of execution of this Agreement, the Contractor shall furnish the County with certificates of insurance as evidence that all of the policies required herein are in full force and effect and provide the required coverage and limits of insurance. All certificates of insurance shall clearly state that all applicable requirements have been satisfied. The certificates shall provide that any company issuing an insurance policy shall provide to the County, not less than thirty (30) days advance notice in writing of cancellation, non-renewal, or material change in the policy of insurance. In addition, the Contractor and insurance company shall immediately provide written notice to the County upon receipt of notice of

cancellation of any insurance policy, or of a decision to terminate or alter any insurance policy. Certificates of Insurance and notices of cancellations, terminations, or alterations shall be furnished to: County Auditor at 300 S Main St., Room 202, Big Spring, TX 79720.

4. **Contractor's Liability:** The procurement of such policy of insurance shall not be construed to be a limitation upon the Contractor's liability or as a full performance on its part of the indemnification provisions of this Agreement. The Contractor's obligations are, notwithstanding any policy of insurance, for the full and total amount of any damage, injury, or loss caused by or attributable to its activities conducted at or upon the premises. Failure of the Contractor to maintain adequate coverage shall not relieve the Contractor of any contractual responsibility or obligation.
5. **Subcontractors' Insurance:** The Contractor shall cause each Subcontractor and Sub-Subcontractor of the Contractor to purchase and maintain insurance of the types and in the amounts specified below. The Contractor shall require the Subcontractors and Sub-Subcontractors to furnish copies of Certificates of Insurance to the County evidencing coverage for each Subcontractor and Sub-Subcontractor.

HOWARD COUNTY, TEXAS
RANDY JOHNSON, COUNTY JUDGE
300 S MAIN ST., BIG SPRING, TX 79720
(432)264-2202 fax (432)264-2238

CONTRACT

STATE OF TEXAS
COUNTY OF HOWARD

WHEREAS, the attached "Bid Package" which includes the Invitation to Bid, General Conditions/Instructions, Specifications, Proposal, and Bid Sheet(s) for the item(s) being published for competitive bid, were solicited pursuant to Texas Local Government Code 262.021; and

WHEREAS, the Howard County Commissioners' Court as the governing body of Howard County did on _____ award a contract to _____ (Contractor/Bidder) for furnishing the materials, equipment, supplies and or services in quantities and at prices as set forth in the above attached Bid Package; and

THEREFORE, knowing all men by these present, that this contract is entered into by Howard County, Texas (hereinafter called "County") and the undersigned Contractor (hereinafter called "Contractor" or "Bidder").

WITNESSETH

THAT IN ACCORDANCE with the above attached Bid Package in every particular, the Contractor will perform in accordance with the terms thereof and the County agrees to make payment for such items or services purchased on appropriate purchase orders in accordance with the items of said Bid Package which is made a part of this contract and incorporated herein for all purposes.

THAT IN ACCORDANCE with the attached the County's acceptance of equipment, supplies and services shall be contingent on (1) they conform, (2) they were delivered (if applicable), and (3) services have been satisfactorily performed in the sole determination of the County.

PRIOR AGREEMENTS SUPERSEDED

This Contract, with the entire Bid Package incorporated herein for all purposes, including any required supporting literature, brochures, and/or data sheets or sample, constitutes the sole agreements of the parties to the agreement and supersedes all oral or written previous and contemporary agreements between the parties and relating to matters herein. This contract along with the Bid Package shall be considered a "Contract associated with an accepted bid" as referenced in the Bid Package.

AMENDMENT

No amendment, modification, or alteration of the terms of this contract shall be binding, unless same is in writing, dated subsequent to the date of this contract, and duly executed by an authorized representative of each party.

CONTRACTOR/BIDDER'S AFFIRMATION

Contractor/Bidder affirms that they are duly authorized to execute this contract, that this company, corporation, firm, partnership, or individual has not prepared this bid in collusion with any other bidder, and that the contents of this bid as to price, terms or conditions of said bid have not been communicated by the undersigned nor by any employee or agent to any other person engaged in this type of business prior to the official opening of this bid.

Pursuant to 262.0276 of the Texas Local Government Code, Contractor/Bidder hereby affirms that Contractor/Bidder is not indebted to Howard County.

IN TESTIMONY WHEREOF; Witness our hands at Howard County, Texas, effective as of the date awarded above, if any.

HOWARD COUNTY

BY _____
Randy Johnson, County Judge

ATTEST _____
Jury Padron, County Clerk

CONTRACTOR

Name of Contracting Company

Contact Name

Title

Mailing Address

City

State

Zip Code

Signature of Company Official Authorizing Bid/Offer

Printed Name

Phone

Fax

E-mail Address

** Failure to sign the contract page(s) may disqualify the bid from being considered by the Commissioners Court. However, this contract is not valid until awarded in Commissioners' Court and signed by both parties.

Appendix C – House Bills 13, 19, and 89 Verification

Pursuant to Senate Bill 13 of the 87th regular Texas Legislature Session:

Verification Regarding Boycotting Energy Companies – Pursuant to Chapter 2274, Texas Government Code, Contractor verifies (1) it does not boycott energy companies, and (2) it will not boycott energy companies during the term of this Agreement. Contractor acknowledges this Agreement may be terminated and payment withheld if this verification is inaccurate. (Note: This provision only applies in a contract that (1) has a value of \$100,000 or more that is to be paid wholly or partly from public funds and (2) is with a for-profit entity, not including a sole proprietorship, that has ten (10) or more full-time employees.)

Pursuant to Senate Bill 19 of the 87th regular Texas Legislature session:

Discrimination Against Firearm Entities – In accordance with Texas Government Code Chapter 2274, Contractor verifies that it does not have a practice, policy, guidance or directive that discriminates against a firearm entity or firearm trade association; and will not discriminate during the term of the contract against a firearm entity or firearm trade association. This section only applies if: (i) Contractor has ten (10) or more fulltime employees and (ii) this Agreement has a value of \$100,000 or more to be paid under the terms of this Agreement; and does not apply: (i) if Contractor is a sole proprietor, a non-profit entity, or a governmental entity; (ii) to a contract with a sole-source provider; or (iii) to a contract for which none of the bids from a company were able to provide the required certification.

Pursuant to Sections 2270.001, 2270.002, 808.001, Texas Government Code:

1. “Boycott Israel” means refusing to deal with, terminating business activities with, or otherwise taking any action that is intended to penalize, inflict economic harm on, or limit commercial relations specifically with Israel, or with a person or entity doing business in Israel or in an Israeli-controlled territory, but does not include an action made for ordinary business purposes; and
2. “Company” has the meaning assigned by Section 808.001, except that the term does not include a sole proprietorship.
3. Section only applies to a contract that is between a governmental entity and a company with 10 or more full-time employees; and has a value of \$100,000 or more that is to be paid wholly or partly from public funds of the governmental entity.

I, _____ (Person name), the undersigned representative of
(Company or Business Name) _____
(hereinafter referred to as Company) being an adult over the age of eighteen (18) years of age, do hereby depose and verify under oath that the company named-above, under the provisions of Subtitle F, Title 10, Government Code Chapter 2270; depose and verify under oath that the Company, under the provisions of Subtitle A, Title 8, Government Code, is amended by adding Chapter 809; do hereby depose and verify under oath that the Company, under the provisions of Subtitle F, Title 10,

Government Code, is amended by adding Chapter 2274 will not discriminate and/or boycott any of these provisions outlined and defined in House Bills 13, 19 and 89.

DATE

SIGNATURE OF COMPANY REPRESENTATIVE

**THIS DOCUMENT MUST BE COMPLETED AND SUBMITTED AS IT IS A PART OF
THE BID PACKAGE.**

CONFLICT OF INTEREST QUESTIONNAIRE

FORM CIQ

For vendor doing business with local governmental entity

This questionnaire reflects changes made to the law by H.B. 23, 84th Leg., Regular Session.

This questionnaire is being filed in accordance with Chapter 176, Local Government Code, by a vendor who has a business relationship as defined by Section 176.001(1-a) with a local governmental entity and the vendor meets requirements under Section 176.006(a).

By law this questionnaire must be filed with the records administrator of the local governmental entity not later than the 7th business day after the date the vendor becomes aware of facts that require the statement to be filed. See Section 176.006(a-1), Local Government Code.

A vendor commits an offense if the vendor knowingly violates Section 176.006, Local Government Code. An offense under this section is a misdemeanor.

OFFICE USE ONLY

Date Received

1 Name of vendor who has a business relationship with local governmental entity.

2 ☐ Check this box if you are filing an update to a previously filed questionnaire. (The law requires that you file an updated completed questionnaire with the appropriate filing authority not later than the 7th business day after the date on which you became aware that the originally filed questionnaire was incomplete or inaccurate.)

3 Name of local government officer about whom the information is being disclosed.

Name of Officer

4 Describe each employment or other business relationship with the local government officer, or a family member of the officer, as described by Section 176.003(a)(2)(A). Also describe any family relationship with the local government officer. Complete subparts A and B for each employment or business relationship described. Attach additional pages to this Form CIQ as necessary.

A. Is the local government officer or a family member of the officer receiving or likely to receive taxable income, other than investment income, from the vendor?

☐

Yes

☐

No

B. Is the vendor receiving or likely to receive taxable income, other than investment income, from or at the direction of the local government officer or a family member of the officer AND the taxable income is not received from the local governmental entity?

☐

Yes

☐

No

5 Describe each employment or business relationship that the vendor named in Section 1 maintains with a corporation or other business entity with respect to which the local government officer serves as an officer or director, or holds an ownership interest of one percent or more.

6 ☐ Check this box if the vendor has given the local government officer or a family member of the officer one or more gifts as described in Section 176.003(a)(2)(B), excluding gifts described in Section 176.003(a-1).

7
Signature of vendor doing business with the governmental entity

Date

CONFLICT OF INTEREST QUESTIONNAIRE

For vendor doing business with local governmental entity

A complete copy of Chapter 176 of the Local Government Code may be found at <http://www.statutes.legis.state.tx.us/Docs/LG/htm/LG.176.htm>. For easy reference, below are some of the sections cited on this form.

Local Government Code § 176.001(1-a): "Business relationship" means a connection between two or more parties based on commercial activity of one of the parties. The term does not include a connection based on:

- (A) a transaction that is subject to rate or fee regulation by a federal, state, or local governmental entity or an agency of a federal, state, or local governmental entity;
- (B) a transaction conducted at a price and subject to terms available to the public; or
- (C) a purchase or lease of goods or services from a person that is chartered by a state or federal agency and that is subject to regular examination by, and reporting to, that agency.

Local Government Code § 176.003(a)(2)(A) and (B):

(a) A local government officer shall file a conflicts disclosure statement with respect to a vendor if:

(2) the vendor:

(A) has an employment or other business relationship with the local government officer or a family member of the officer that results in the officer or family member receiving taxable income, other than investment income, that exceeds \$2,500 during the 12-month period preceding the date that the officer becomes aware that

(i) a contract between the local governmental entity and vendor has been executed;

or

(ii) the local governmental entity is considering entering into a contract with the vendor;

(B) has given to the local government officer or a family member of the officer one or more gifts that have an aggregate value of more than \$100 in the 12-month period preceding the date the officer becomes aware that:

(i) a contract between the local governmental entity and vendor has been executed; or

(ii) the local governmental entity is considering entering into a contract with the vendor.

Local Government Code § 176.006(a) and (a-1)

(a) A vendor shall file a completed conflict of interest questionnaire if the vendor has a business relationship with a local governmental entity and:

(1) has an employment or other business relationship with a local government officer of that local governmental entity, or a family member of the officer, described by Section 176.003(a)(2)(A);

(2) has given a local government officer of that local governmental entity, or a family member of the officer, one or more gifts with the aggregate value specified by Section 176.003(a)(2)(B), excluding any gift described by Section 176.003(a-1); or

(3) has a family relationship with a local government officer of that local governmental entity.

(a-1) The completed conflict of interest questionnaire must be filed with the appropriate records administrator not later than the seventh business day after the later of:

(1) the date that the vendor:

(A) begins discussions or negotiations to enter into a contract with the local governmental entity; or

(B) submits to the local governmental entity an application, response to a request for proposals or bids, correspondence, or another writing related to a potential contract with the local governmental entity; or

(2) the date the vendor becomes aware:

(A) of an employment or other business relationship with a local government officer, or a family member of the officer, described by Subsection (a);

(B) that the vendor has given one or more gifts described by Subsection (a); or

(C) of a family relationship with a local government officer.

CERTIFICATE OF INTERESTED PARTIES

FORM 1295

OFFICE USE ONLY

Complete Nos. 1 - 4 and 6 if there are interested parties.
Complete Nos. 1, 2, 3, 5, and 6 if there are no interested parties.

1 Name of business entity filing form, and the city, state and country of the business entity's place of business.

2 Name of governmental entity or state agency that is a party to the contract for which the form is being filed.

3 Provide the identification number used by the governmental entity or state agency to track or identify the contract, and provide a description of the services, goods, or other property to be provided under the contract.

4 Name of Interested Party	City, State, Country (place of business)	Nature of Interest (check applicable)	
		Controlling	Intermediary

5 Check only if there is NO interested Party. ☐

6 UNSWORN DECLARATION

My name is _____, and my date of birth is _____.

My address _____ (street) _____ (city) _____ (state) _____ (zip code) _____ (country)

I declare under penalty of perjury that the foregoing is true and correct.

Executed in _____ County, State of _____, on the _____ day of _____, 20____.
(month) (year)

Signature of authorized agent of contracting business entity
(Declarant)

ADD ADDITIONAL PAGES AS NECESSARY

**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.)	
	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. ☐ Individual/sole proprietor ☐ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate ☐ 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. ☐ Other (see instructions) _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____ (Applies to accounts maintained outside the United States.)
	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 _____ ☐	
	5 Address (number, street, and apt. or suite no.). See instructions.	Requester's name and address (optional)
6 City, state, and ZIP code		
7 List account number(s) here (optional)		

Part I Taxpayer Identification Number (TIN)

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

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

Social security number											
				-				-			
or											
Employer identification number											
					-						

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

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