



**PUBLIC BUILDING COMMISSION OF CHICAGO
STANDARD TERMS AND CONDITIONS
Contract For Goods Less Than \$25,000
PS1943-CELLULAR AMPLIFIER**

This Contract is made and dated October 24, 2012 by and between:

PBC: Public Building Commission of Chicago 50
West Washington, Chicago, Illinois 60602
("PBC") and

Seller: C & C Communications
9910 West 190th Street
Mokena, IL 60467
Attn: Bill Cody, bcody@candccom.com

For the purchase of: Cellular Amplifier

At the price of: \$5,285.00

PUBLIC BUILDING COMMISSION OF CHICAGO

By: 
Erin Lavin Cabonargi

Title: Executive Director

Date: 10-31-12

Seller: C & C COMMUNICATIONS

By: 

Title: Vice-President

Date: 10-26-12

1. Warranties. The Seller warrants that all Goods identified in (EXHIBIT A) delivered under this Contract are new, and at the time of delivery will be: free from defects in materials and workmanship; free from defects in design and suitable for the intended purposes; free from any security interest or other lien or encumbrance. Seller neither knows, nor has reason to know, of the existence of any outstanding title or claim hostile to the Seller's rights in the Goods. The Goods shall comply with all applicable federal, state and local laws and regulations and conform to the terms of this Contract. The warranties herein shall survive any inspection, delivery, acceptance or payment by the PBC.

2. Compliance With Laws. In performing under this Contract, Seller shall comply with all applicable federal, state and local laws and regulations.

3. Time Is Of The Essence. Time is of the essence for this Contract.

4. Delivery, Inspection And Acceptance Of The Goods. The risk of loss or damage to the Goods shall remain with the Seller until the Goods are delivered to the PBC in accordance with the terms hereof. Passing title on delivery will not constitute acceptance of the Goods. [Notwithstanding any prior payments by the PBC, all Goods shall be subject to final inspection and acceptance at the PBC's office.] The PBC shall not be deemed to have accepted the Goods until it has had a reasonable opportunity to inspect and/or test the Goods, which shall be a minimum of thirty (30) days after the date upon which the Goods are delivered.

5. Rejection of Goods. If the PBC rejects any Goods for failure to conform to the requirements of this Contract, the PBC shall notify the Seller of the rejection, and the Seller shall have the option of repairing or replacing the Goods within fifteen (15) days. The rejected Goods shall be returned to Seller, at Seller's expense. If the Seller fails to repair or replace the rejected Goods, the PBC shall have the option of terminating this Contract.

6. Invoices. The Seller shall deliver to the PBC, to the address specified by the PBC, an invoice for the Goods upon or within seven (7) days of the Seller's delivery of the Goods. The invoice shall be signed by the Seller, shall reference this Contract, and shall specify the number of Goods delivered, the unit price, the total price and the date the Goods were delivered.

7. Payment. If the Seller has complied with all terms and conditions of this Contract, the PBC shall make payment to the Seller within thirty (30) days after the delivery of the Seller's invoice to the PBC. **The PBC's payment for the Goods shall not constitute a waiver by the PBC of any term or condition of this Contract.**

8. No Waivers. Any failure by the PBC to enforce any provision of this Contract shall not constitute a waiver of the provision or prejudice the right of the PBC to enforce the provision at any subsequent time.

9. Governing Law. The laws of the State of Illinois shall govern this Contract.

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10. Choice of Forum. Any suit regarding this Contract or breach of any of the terms hereof shall be brought only in courts located in Chicago, Illinois; and the parties consent to the jurisdiction of the courts located in Chicago, Illinois.

11. Indemnity. The Seller shall defend, indemnify and hold the PBC and its commissioners, officers, agents, officials, and employees harmless against any and all claims, demands, suits, losses, costs and expenses (including but not limited to attorneys fees) for personal injury and property damage, arising out of or in connection with the Goods delivered or provided by Seller, or any person employed by Seller, to the maximum extent permitted by law. The Seller's obligation to defend, indemnify and hold the PBC harmless shall survive the expiration, termination or cancellation of this Contract and shall include the payment of any and all attorneys' fees and costs incurred by the PBC in defending any such claim.

12. Insurance - The Seller shall procure and maintain at all times, at Seller's expense, workers compensation, comprehensive general liability and automobile liability insurance, in amounts specified by the PBC, as set forth in Exhibit A, and which name the PBC as an additional insured on a primary, non-contributory basis. Seller will include a waiver of *Kotecki v. Cyclops Welding Corporation*, 146 Ill.2d 155 (1991) endorsement specifically insuring Seller's obligations pursuant to its waiver of Kotecki rights.

13. Taxes. PBC is exempt from the payment of (1) Retailers' Occupation Tax, (2) the Service Occupation Tax (state and local), (3) Use taxes; and (4) federal excise taxes. The PBC will deduct any such taxes the Seller includes in this Contract. The PBC's Illinois Department of Revenue tax exemption number is E9978-1506-06.

14. Amendments. Oral statements and understandings are not valid or binding, and this Contract may not be changed

or amended except by a written amendment signed by both parties.

15. Termination. The PBC reserves the right to terminate this Contract at anytime by providing written notice to the Seller.

16. Notices. All notices and other communications required under this Contract must be given in writing by either personal delivery, United States mail, or registered mail, addressed to the respective parties at the addresses indicated above.

17. Remedies. The remedies reserved in this Contract are cumulative and in addition to any other remedies provided in law or equity.

18. Headings. Headings used in this Contract are for convenience and reference only and not affect the interpretation of this Contract.

19. Partial Invalidity. If any provision of this Contract is or becomes void or unenforceable by force or operation of law, the other provisions will remain valid and enforceable.

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EXHIBIT A

SELLER is to furnish and install the following cellular amplifier at Chicago Engine Company 16.

<u>Qty</u>	<u>Unit</u>	<u>Description</u>	<u>Item#</u>
1	ea	Cell/PCS In-Bldg Amp 80dB	CM2020-80
1000	ft	TWS-400 50 Ohm 3/8"	OD TWS-400
1	ea	968-2700 3-Way Splitter	PDW3-2700N
14	ea	N Plug for 400 cable	CON-07-400
5	ea	700-2700 MHz 2/5 dBi Omni	M3020050O11206
1	ea	698-960/1700-2700 MHz Yagi	M3075100Y11206-B
1	ea	Lighting Arrestor 0-6GHz	TW-LP-N-J-BHJ
1	ea	labor to install	
1	ea	Two year warranty	

Total charges \$5,285.00.

Seller will warranty system for two years.

To coordinate delivery of goods, contact Isaac Bishop by email at: Isaac.Bishop@cityofchicago.org

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EXHIBIT B
COMPENSATION OF THE SELLER

B.1 SELLER'S FEE

- B.1.1 The Commission shall pay the Seller for the satisfactory performance of the Services a **Not to Exceed Fee ("Fee")** of **\$5,285.00** for all work included in Exhibit A, inclusive of direct expenses. The Fee will, in the absence of a change in scope of the Project by the Commission or the issuance of Commission-originated amendments constitute the Seller's full fee for Services.
- B.1.2 Seller's Fee will include profit, overhead, general conditions, materials, equipment, computers, vehicles, office labor, field labor, insurance, deliverables, and any other costs incurred in preparation and submittal of deliverables.

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**EXHIBIT C
INSURANCE REQUIREMENTS**

The Consultant must provide and maintain at Consultant's own expense, until expiration or termination of the Agreement and during the time period following expiration if Consultant is required to return and perform any additional work, the minimum insurance coverage and requirements specified below, insuring all operations related to the Agreement.

C.1. INSURANCE TO BE PROVIDED

C.1.1. Workers' Compensation and Employers Liability

Workers' Compensation Insurance, as prescribed by applicable law covering all employees who are to provide a service under the Agreement and Employers Liability coverage with limits of not less than \$500,000 each accident, illness or disease

C.1.2. Commercial General Liability

Commercial General Liability Insurance or equivalent with limits of not less than \$1,000,000 per occurrence for bodily injury, personal injury, and property damage liability. Coverage must include the following: All premises and operations, products/completed operations, separation of insureds, defense, and contractual liability. The Public Building Commission and the City of Chicago must be named as additional insured on a primary, non-contributory basis for any liability arising directly or indirectly from the work.

C.1.3. Automobile Liability

When any motor vehicles (owned, non-owned and hired) are used in connection with work to be performed, the Consultant must provide Automobile Liability Insurance, with limits of not less than \$1,000,000 per occurrence for bodily injury and property damage. The Public Building Commission and the City of Chicago must be named as additional insured on a primary, non-contributory basis.

C.2. ADDITIONAL REQUIREMENTS

The Consultant must furnish the Public Building Commission Procurement Department, Richard J. Daley Center, Room 200, Chicago, IL 60602, original Certificates of Insurance, or such similar evidence, to be in force on the date of this Agreement, and Renewal Certificates of Insurance, or such similar evidence, if any insurance coverage has an expiration or renewal date occurring during the term of this Agreement. The Consultant must submit evidence of insurance to the Commission before award of Agreement. The receipt of any certificate does not constitute agreement by the Commission that the insurance requirements in the Agreement have been fully met or that the insurance policies indicated on the certificate are in compliance with all Agreement requirements. The failure of the Commission to obtain certificates or other insurance evidence from Consultant is not a waiver by the Commission of any requirements for the Consultant to obtain and maintain the specified coverage. The Consultant will advise all insurers of the Agreement provisions regarding insurance. Non-conforming insurance does not relieve Consultant of the obligation to provide insurance as specified in this Agreement. Non-fulfillment of the insurance conditions may constitute a breach of the Agreement, and the Commission retains the right to stop work until proper evidence of insurance is provided, or the Agreement may be terminated.

The Commission reserves the right to obtain copies of insurance policies and records from the Consultant and/or its subcontractors at any time upon written request.

The insurance must provide for 30 days prior written notice to be given to the Commission if any policies are canceled, substantially changed, or non-renewed.

Any deductibles or self-insured retentions on referenced insurance must be borne by Consultant.

The Consultant hereby waives and agrees to require their insurers to waive their rights of subrogation against the Commission, its' their respective Board members, employees, elected and appointed officials, and

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representatives.

The insurance coverage and limits furnished by Consultant in no way limit the Consultant's liabilities and responsibilities specified within the Agreement or by law.

Any insurance or self-insurance programs maintained by the Commission do not contribute with insurance provided by the Consultant under the Agreement.

The required insurance to be carried is not limited by any limitations expressed in the indemnification language in this Agreement or any limitation placed on the indemnity in the Agreement given as a matter of law.

If Consultant is a joint venture or limited liability company, the insurance policies must name the joint venture or limited liability company as a named insured

The Consultant must require all its subcontractors to provide the insurance required in this Agreement, or Consultant may provide the coverage for its subcontractors. All subcontractors are subject to the same insurance requirements of Consultant unless otherwise specified in this Agreement.

If Consultant or its subcontractors desire additional coverage, the party desiring the additional coverage is responsible for the acquisition and cost.

The Commission's Risk Management Department maintains the rights to modify, delete, alter or change these requirements.

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**EXHIBIT D
DISCLOSURE OF RETAINED PARTIES**

A. Definitions and Disclosure Requirements

1. As used herein, "Seller" means a person or entity who has any contract or lease with the Public Building Commission of Chicago ("Commission").
2. Commission bids, leases, contracts, and/or qualification submittals must be accompanied by a disclosure statement providing certain information about lobbyists whom the Seller has retained or expects to retain with respect to the contract or lease. In particular, the Seller must disclose the name of each such person, his or her business address, the name of the relationship, and the amount of fees paid or estimated to be paid. The Seller is not required to disclose employees who are paid solely through the Seller's regular payroll.
3. "Lobbyists" means any person (a) who for compensation or on behalf of any person other than himself undertake to influence any legislative or administrative action, or (b) any part of whose duties as an employee of another includes undertaking to influence any legislative or administrative action.

B. Certification

Seller hereby certifies as follows:

1. This Disclosure relates to the following transaction: _____

Description or goods or services to be provided under Contract: _____

2. Name of Seller: _____

3. **EACH AND EVERY** lobbyist retained or anticipated to be retained by the Seller with respect to or in connection with the contract or lease is listed below. Attach additional pages if necessary.

Retained Parties:


Name	Business Address	Relationship (Attorney, Lobbyist, etc.)	Fees (indicate whether paid or estimated)

Check Here If No Such Persons Have been Retained or Are Anticipated To Be Retained: _____

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4. The Seller understands and agrees as follows:
- a. The information provided herein is a material inducement to the Commission execution of the contract or other action with respect to which this Disclosure of Retained Parties form is being executed, and the Commission may rely on the information provided herein. Furthermore, if the Commission determines that any information provided herein is false, incomplete, or inaccurate, the Commission may terminate the contract or other transaction; terminate the Seller's participation in the contract or other transactions with the Commission.
 - b. If the Seller is uncertain whether a disclosure is required, the Seller must either ask the Commission's Representative or his or her manager whether disclosure is required or make the disclosure.
 - c. This Disclosure of Retained Parties form, some or all of the information provided herein, and any attachments may be made available to the public on the Internet, in response to a Freedom of Information Act request, or otherwise. The Seller waives and releases any possible rights or claims it may have against the Commission in connection with the public release of information contained in the completed Disclosure of Retained Parties form and any attachments.

Under penalty of perjury, I certify that I am authorized to execute this Disclosure of Retained Parties on behalf of the Seller and that the information disclosed herein is true and complete.



Signature

10-26-12

Date

Bill Cody

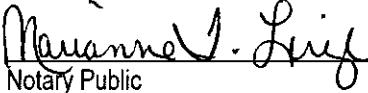
Name (Type or Print)

Vice-President

Title

Subscribed and sworn to before me

this 26th day of Oct 2012



Notary Public



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**EXHIBIT E
W-9 REQUEST FOR TAXPAYER
IDENTIFICATION NUMBER AND CERTIFICATION**

[SEE ATTACHMENT]

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EXHIBIT E
M/WBE REPORT
MBE/WBE Certifications

Is your organization currently certified as a Minority-Owned Business Enterprise ("MBE") or Women-Owned Business Enterprise ("WBE") with any of the following agencies or organizations?

____ Yes No

If "Yes" check and ATTACH copy of current Letter of Certification:

Certifying Agency:

State of Illinois - Department of Central Management Services _____
Women's Business Development Center _____
Chicago Minority Business Development Council _____
City of Chicago _____
County of Cook _____
Metropolitan Water Reclamation District _____

Category:

MBE _____
WBE _____

If yes, please submit a one current copy of your firm's letter of certification from no more than one of the applicable agencies listed above.

Company Name

Date

Print Name

Signature




CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
08/15/2012

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

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

PRODUCER Paul Siano Agency 8130 W. 143rd St Orland Park, IL 60462 	CONTACT NAME: Paul Siano PHONE (A/C No., Ext): 708-966-4769 E-MAIL ADDRESS: FAX (A/C No.): 708-966-4783													
	<table border="1"> <thead> <tr> <th>INSURER(S) AFFORDING COVERAGE</th> <th>NAIC #</th> </tr> </thead> <tbody> <tr> <td>INSURER A : State Farm Fire and Casualty Company</td> <td>25143</td> </tr> <tr> <td>INSURER B : State Farm Mutual Automobile Insurance Company</td> <td>25178</td> </tr> <tr> <td>INSURER C :</td> <td></td> </tr> <tr> <td>INSURER D :</td> <td></td> </tr> <tr> <td>INSURER E :</td> <td></td> </tr> <tr> <td>INSURER F :</td> <td></td> </tr> </tbody> </table>	INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A : State Farm Fire and Casualty Company	25143	INSURER B : State Farm Mutual Automobile Insurance Company	25178	INSURER C :		INSURER D :		INSURER E :		INSURER F :
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INSURER E :														
INSURER F :														
INSURED KASC INC DBA C C Communications 9910 W 190th ST Mokena, IL 60447														

COVERAGES **CERTIFICATE NUMBER:** **REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	GENERAL LIABILITY <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC	Y	Y	93-CC-Z115-2	02/18/2012	02/18/2013	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000
B	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> HIRED AUTOS <input checked="" type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> NON-OWNED AUTOS	Y	Y	417 3046-A02-13B 489 7349-F01-13C	05/20/2012 07/02/2012	12/20/2012 02/02/2013	COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ 1,000,000 BODILY INJURY (Per accident) \$ 1,000,000 PROPERTY DAMAGE (Per accident) \$ 1,000,000
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> EXCESS LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$ 10,000	Y	Y	93-N5-7097-7	02/18/2012	02/18/2013	EACH OCCURRENCE \$ 5,000,000 AGGREGATE \$ 5,000,000
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICE/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below		Y/N N/A	93-B2-K034-9	08/18/2012	02/18/2013	WC STATUTORY LIMITS OTHER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000

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

CMP-4787 WAIVE RGT REC- Waiver of Subrogation for Public Building Commission of Chicago and the City of Chicago

CERTIFICATE HOLDER **CANCELLATION**

Public Buildings Commission of Chicago Procurement Department Richard J. Daley Center Room 200 Chicago, IL 60602 eryan ok 11/16/12	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE
--	---

AGENCY CUSTOMER ID: 13-6123

LOC #: 1



ADDITIONAL REMARKS SCHEDULE

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AGENCY Paul Siano Agency		NAMED INSURED KASC INC DBA C C Communications 7	
POLICY NUMBER 93-CC-Z115-2/ 417 3046-A02-13B/489 7349-F01-13C/93-N5-7097-7/ 93-B2-K		9910 W 190th S Mokena, IL 60447	
CARRIER State Farm Fire and Casualty Company	NAIC CODE 25143	EFFECTIVE DATE: 11/16/2012	

ADDITIONAL REMARKS

**THIS ADDITIONAL REMARKS FORM IS A SCHEDULE TO ACORD FORM,
FORM NUMBER: Accord 25 FORM TITLE: Certificate of Liability Insurance**

Additional Insured
Public Building Commission Procurement Department
Richard J. Daley Center
Room 200
Chicago, IL 60602

The City Of Chicago and Their Respective Board Members,
Employees, Elected Officials, Officers or Representatives
Richard J. Daley Center
Room 200
Chicago, IL 60602

The Public Building Commission of Chicago
Richard J. Daley Center
Room 200
Chicago, IL 60602

B51943

Request for Taxpayer Identification Number and Certification

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

Name (as shown on your income tax return)
KASC Inc

Business name/disregarded entity name, if different from above
Ce C Communications

Check appropriate box for federal tax classification:
 Individual/sole proprietor C Corporation S Corporation Partnership Trust/estate
 Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____
 Other (see Instructions) ▶ _____

Address (number, street, and apt. or suite no.)
9910 West 190 Street, Suite J

City, state, and ZIP code
Mokena, IL 60448

List account number(s) here (optional)

Requester's name and address (optional)

Print or type
See Specific Instructions on page 2.

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I Instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number

			-			-			
--	--	--	---	--	--	---	--	--	--

Employer identification number

3	6	-	3	7	5	2	1	0	0
---	---	---	---	---	---	---	---	---	---

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Part II Certification

Under penalties of perjury, I certify that:

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

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 on page 4.

Sign Here Signature of U.S. person ▶ *Marianne Lutz* Date ▶ **10-24-12**

General Instructions

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

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

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

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

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

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