



Clean Transportation Funding

from the MSRC

Mobile Source Air Pollution Reduction Review Committee

MODIFIED

Request for Proposals

For

Programmatic Outreach Services

***in Support of MSRC Clean Transportation
Funding Programs***

RFP P2024-11 ~~May 3~~

Modified June 11, 2024

SECTION 1 - INTRODUCTION

The purpose of this RFP is to retain a public relations firm, communications firm, or other public or private entity (consultant) to assist the MSRC in promoting mobile source emission reduction programs funded under the AB 2766 MSRC Discretionary Fund, referred to as MSRC **Clean Transportation Funding**[™] Programs, as well as providing outreach assistance to current and prospective MSRC project implementers.

The AB 2766 Discretionary Fund was enacted by the California State Legislature to reduce air pollution from motor vehicles, including automobiles, trucks, buses, etc. Over the past 32 years, the MSRC has funded the implementation of hundreds of projects. Examples of air pollution reduction strategies pursued by the MSRC include incentives for the purchase of alternative-fuel vehicles and their supporting infrastructure, replacement of old, high-polluting engines with new, cleaner engines, implementation of ridesharing and other transportation demand management programs, public education programs, and research and development projects.

Every one to three years, the MSRC, with assistance from its Technical Advisory Committee (MSRC-TAC), undertakes a Work Program development effort that establishes their funding priorities and identifies the specific categories for which projects will be solicited.

It is envisioned that the scope of Programmatic Outreach Services will include, but not necessarily be limited to, the following:

- Development and dissemination of press releases pertaining to specific MSRC-sponsored projects or programs;
- Development and dissemination of programmatic outreach, public awareness, and marketing materials to the general public and/or targeted markets;
- Provide direct outreach assistance to current and potential MSRC contractors as well as participants, users, and stakeholders of specific MSRC-sponsored programs.

The selected consultant will work closely with the MSRC-TAC, the MSRC, the MSRC Contracts Administrator, and the MSRC Technical Advisor. The consultant will also interface with the South Coast AQMD's Public Affairs office, as well as with similar departments at MSRC member agencies.

SECTION 2 - PARTICIPATION GUIDELINES

The following guidelines, requirements, and conditions have been established and apply to all proposers:

1. **Number of Awards:** One award is anticipated under this RFP.
2. **Contract Term:** The anticipated period of performance for any contract awarded under this solicitation is three (3) years commencing January 1, 2025 and ending December 31, 2027. In addition, the contract will contain an option provision for one (1) additional two-year period that can be exercised at the sole discretion of the MSRC based upon the MSRC's determination of satisfactory performance by the Consultant.
3. **Contract Value:** It is anticipated that the most competitive proposals under this solicitation would fall within the \$240,000 to \$300,000 range (base contract period of performance not including option). In the event the MSRC chooses to exercise a contract option provision, funding for the contract option will come from a subsequent MSRC Work Program funding allocation.

4. **Contract Type:** The selected bidder will enter into a Time and Materials (T&M) contract with the South Coast AQMD. The contract will include a base level of effort corresponding to Tasks included in the Contract Statement of Work, plus a provision allowing the issuance of Task Orders for specific special projects identified by the MSRC.

SECTION 3 – STATEMENT OF WORK

The following paragraphs outline the broad parameters of the Programmatic Outreach Services sought by the MSRC. Not all tasks or subtasks outlined below will necessarily be authorized during the performance of any ensuing contract. The MSRC reserves the right to modify or substitute Tasks on an as-needed basis during the contracted period of performance. In addition, Special Projects may be assigned via Task Order at any time during the contract period of performance.

Task 1 – Development of Programmatic Outreach Strategy

With input from the MSRC-TAC, and with consideration of budgetary constraints, CONTRACTOR shall develop an Outreach Strategy outlining supplemental activities to be undertaken under this contract as well as activities which might be undertaken in subsequent years through the end of 2024. CONTRACTOR shall present the Outreach Strategy to the MSRC for review and approval. CONTRACTOR shall revise the Outreach Strategy as directed by the MSRC. Based on the approved Outreach Strategy, additional Tasks shall be identified and Task Orders issued by the MSRC Contracts Administrator. The Outreach Strategy shall include, at a minimum:

- A description of Special Projects and focused outreach activities recommended for implementation by the Programmatic Outreach Coordinator;
- The recommended implementation timing for each Special Project or related focused outreach activity identified above,
- The targeted audience for each identified Special Project or focused outreach;
- Marketing and outreach materials to be developed in support of Special Projects and focused outreach activities, including a rough-order-of magnitude budget estimate for materials and labor;
- Identification of other products to be developed in support of Special Project and/or focused outreach.

Task 2 - Outreach and Promotion of MSRC Work Program Achievements

Assist the MSRC in the promotion of the MSRC **Clean Transportation Funding**[™] Program. Contractor shall develop strategies for on-going communication between the MSRC and local government agencies, councils of governments, other public agencies, the media, community organizations, legislators, private entities, contractors, and the general public. In addition, the contractor will provide outreach support to existing MSRC contractors, by assisting them with the promotion of their MSRC-funded projects. Programmatic outreach activities under this Task include, at a minimum:

CONTRACTOR shall identify opportunities/venues for CONTRACTOR, MSRC and MSRC-TAC members, and/or MSRC staff to promote MSRC clean air achievements, including accomplishments of MSRC contractors and participating stakeholders. CONTRACTOR shall describe and provide analysis of the communication value posed by each opportunity, considering such factors as the relation to the MSRC's current and recently concluded Work Programs, the potential size and composition of the audience, and any costs to participate. CONTRACTOR shall submit each description and analysis to the MSRC Contracts Administrator as opportunities are identified.

MSRC contractor support activity may include meeting with contractors, drafting press releases, assisting with media, attending community events related to the project, and assisting with key speaking points.

Upon direction, CONTRACTOR shall perform content review of the MSRC website. CONTRACTOR shall support preparation of material for inclusion on the MSRC's website, including editorial suggestions and content for the electronic newsletter. CONTRACTOR shall regularly review content of the MSRC Facebook page and provide editorial suggestions and content.

Task 3 - Development and Dissemination of Marketing/Promotional Materials

Develop marketing/promotional materials tailored to the media, general public or other MSRC-targeted markets. Materials shall promote the environmental, health, social, and economic benefits of the MSRC's **Clean Transportation Funding™** efforts. This can include materials such as letters to the editor as well as a crisis communication plan that may be needed for rapid response to news issues/opportunities. Incorporate costs of translation into language(s) other than English, when appropriate. Programmatic outreach activities under this task shall include, at a minimum:

- Design and update promotional materials as needed;
- Development of press releases, press kits, or other materials tailored specifically to the print and/or broadcast media.

Task 4 - Participation in Events and Meetings

Participate in outreach coordination meetings with MSRC staff at least every other month. At the direction of the MSRC or MSRC staff, participate in other meetings, special events, technical conferences, etc. This includes, at a minimum:

- Attendance and participation in MSRC, MSRC-TAC, and TAC Subcommittee meetings as requested to solicit input and/or provide status reports on outreach and promotional activities and to remain current on program activities.

Task 5 – Strategic Market Direction for MSRC Work Programs

The MSRC Work Programs may be impacted by upcoming local, regional, and state budget and regulatory efforts. Taking into account existing tools available to update the MSRC on these impacts, the Outreach Coordinator shall provide necessary market research and information gathering on regulatory direction and emerging strategies. The Coordinator will identify possible new strategic directions and partnership opportunities for the MSRC to address, enabling the MSRC to respond to these changes and to perform and communicate its mission in a more effective manner. CONTRACTOR shall, at a minimum:

- Review the monthly South Coast AQMD legislative agenda, as well as other materials from the South Coast AQMD, other environmental agencies, and the State, which outline budget and regulatory efforts with possible impacts to the MSRC;
- Research and clarify impact of these efforts on the MSRC Work Program;
- Report back to the MSRC on the status of these efforts, assessing the strategic changes and possible impacts to the MSRC Work Programs;
- If directed by the MSRC, provide outreach to these entities about the successes and possible impacts to the MSRC Work Programs; and
- If directed by the MSRC, assist with coordinating contacts with potential program partners.

SECTION 4 – PROPOSER QUALIFICATIONS

Proposers responding to this solicitation should have significant prior experience in the following areas:

- Demonstrated experience in the development and dissemination of marketing/public awareness materials, including brochures, press kits, press releases, etc.;
- Demonstrated experience in the coordination and facilitation of media events, including press conferences and media interviews, as well as the preparation of written commentary and speeches;
- Direct experience working with public relations departments of both private and government agencies;
- Recognized expertise and resources to provide necessary market research and information gathering on regulatory direction and emerging air pollution reduction strategies.

Proposers should also demonstrate knowledge of the MSRC, its mission, past accomplishments, and areas of programmatic emphasis.

SECTION 5 - SCHEDULE OF EVENTS

The Programmatic Outreach Services selection process will be conducted in accordance with the timeline illustrated in Table 5-1, below. Proposals may be submitted at any time during the period commencing May 3, 2024 and ending ~~June 19~~July 10, 2024. *Please note that proposals must be received no later than 5:00 p.m. PDT on ~~June 19~~July 10, 2024. Late proposals will not be evaluated and will not be eligible for MSRC funding.*

Table 5-1 - Key Programmatic Outreach Solicitation Dates

Program Event	Date
Request for Proposals Release	May 3, 2024
All Proposals Due No Later Than	June 19 <u>July 10</u> , 2024 @ 5:00 p.m.
MSRC Consideration of Contract Award	August 15 <u>September 19</u> , 2024
South Coast AQMD Board Approval of Contract Award	September 6 <u>October 4</u> , 2024
Anticipated Contract Start	January 1, 2025

SECTION 6 - PROPOSAL PREPARATION INSTRUCTIONS

A formal written proposal must be completed and submitted for consideration under this RFP. Proposals must be prepared and submitted in accordance with the instructions included herein.

- A. **Proposal Preparation** - The maximum length of proposals accepted will be twenty (20) pages. All pages and appendices must be numbered. Portfolios of no more than fifty (50) pages, including information on bidder's past outreach or public relations activities and other relevant experience, may be attached. Samples of previous relevant work may also be submitted in video and/or audio formats. The following information must be included in all Proposals:

1. **Cover Letter** - Transmittal of the proposal must specify the subject of the proposal, the RFP number, and Bidder's name, address, e-mail address, and telephone number. The letter shall specify contact person(s) for technical and contractual matters, and be signed by the person(s) authorized to contractually bind the bidding entity. For joint proposals (from more than one entity) the bidder must include a statement confirming authorization to act on behalf of other co-bidders. The bidder must include a letter of support, teaming agreement, memorandum of understanding, etc., including contact name, e-mail address, and telephone number from all proposing entities of a joint proposal.
2. **Summary Sheet** - Provide basic information indicated. The summary sheet form is included in this RFP as Attachment A.
3. **Approach to Accomplishing the Statement of Work** – This section comprises the body of the proposal. The proposer should:
 - a) Describe their qualifications and experience in detail, addressing all requirements as specified in RFP Sections 3 and 4, above;
 - b) Provide samples of materials developed under previous outreach efforts that are relevant to the Statement of Work requirements specified in this solicitation. Please submit examples of previous work in accordance with the page limitations and format requirements specified above;
 - c) Include references for similar work performed during the past three (3) years, including contact name, organization, title, and telephone number.
4. **Organization** - This section shall describe the organization proposed to perform Programmatic Outreach on behalf of the MSRC. Please list all proposed staff by name and responsibility. Provide a resume or similar statement of qualifications for each individual named in the proposal.
5. **Cost Proposal** – Please provide the following cost proposal information:
 - a) Labor - Identify each professional category of direct project support and the fully burdened rate per hour. The rates quoted must include labor, general, administrative, and overhead costs;
 - b) Equipment and Supplies - Provide an itemized list of any equipment and/or supplies to be used and/or purchased during performance of the contract, including the item to be purchased, number, and unit cost. Please note that the MSRC will not pay for any equipment or supply costs unless adequately justified;
 - c) Subcontractor Costs - Identify subcontractors by name, the basis for the subcontractors selection and describe in detail the work the subcontractors will be hired to perform, list their cost per hour or per day, and the number of hours or days their services will be used;
 - d) Options – As stated in Section 2 above, the contract will include a three-year base period of performance with an option provision for one (1) additional two-year period. Please include a cost proposal for continuing Programmatic Outreach Services for one (1) additional two-year period. The cost breakdown for the option should include fully-burdened labor rates, equipment and supply costs, and subcontractor costs. Any labor rate increases for the option period **must** be reflected in the cost proposal.
 - e) Billing Procedures - Describe billing procedures for the project and how costs will be documented for invoicing the District for reimbursement of expenditures;

f) Miscellaneous Costs - if any.

Please consider the following when preparing the cost proposal:

- Charges for supplies, equipment, and subcontractors will be paid at cost. No profit will be paid on these costs;
 - Costs are reimbursed on an as-incurred basis only;
 - Some portion of the cost proposal should be allocated for special projects which may be assigned via Task Order;
 - The Bidder is required to certify as part of their proposal submission that the prime contractor and subcontractor rates contained in the proposal are no higher than the rates offered to the prime or subcontractor's most-favored customer.
6. **Co-funding** – Co-funding is not required under this solicitation. However, if financial or in-kind co-funding is offered by the proposer, the forms and sources of all co-funding must be specified. In addition, describe how co-funding will be used in relation to specific Programmatic Outreach tasks.
7. **Conflict of Interest** - Address possible conflicts of interest with other clients affected by actions performed by the firm on behalf of the MSRC. Although the bidder will not be automatically disqualified by reason of work performed for such firms, the MSRC reserves the right to consider the nature and extent of such work in evaluating the proposal.
8. **Certifications** – All proposers must complete and submit the following Attachment B forms as an element of their Proposal (unless specifically exempted below):
- Internal Revenue Service Form W-9 – Request for Taxpayer Identification Number and Certification, and Franchise Tax Board Form 590 – Withholding Exemption Certificate. If you are selected for an award, you cannot be established as a vendor without this information.
 - Campaign Contributions Disclosure. This information must be provided at the time of proposal in accordance with California law.
 - Disadvantaged Business Certification. The South Coast AQMD needs this information for their vendor database.
9. **Certificates of Insurance** - Bidders are required to provide a statement that upon notification of award, a certificate(s) of insurance naming the South Coast AQMD as an additional insured will be provided within forty-five (45) days. Entities that are self-insured are required to provide a statement to that effect in their proposal.

SECTION 7 - PROPOSAL SUBMITTAL INSTRUCTIONS

1. Proposers must submit one (1) original proposal and two (2) copies (total of three) in a sealed envelope, marked in the upper left-hand corner with the name and address of the proposer and the words "P2024-11, Programmatic Outreach". The original proposal should be submitted unbound on white, 8 ½" x 11" recycled paper. The last date and time to submit is ~~June 19~~ July 10, 2024 at 5:00 p.m. All proposals should be directed to:

Procurement Unit
South Coast Air Quality Management District
21865 Copley Drive
Diamond Bar, CA 91765

All proposals will be time and date stamped upon receipt by the South Coast Air Quality Management District. **PLEASE NOTE THAT ANY PROPOSAL TIME STAMPED 5:01 P.M. OR LATER ON ~~JUNE 19~~JULY 10, 2024 WILL NOT BE REVIEWED AND WILL NOT BE AWARDED FUNDING.** No exceptions will be granted regardless of reason or circumstances.

2. In addition to the paper proposal, proposers must also submit an electronic copy of their proposal in either PDF-format or Microsoft Word. A USB drive should be enclosed with the paper copies described above.

Please note that the Proposal is only deemed "received" when the three (3) complete paper copies are submitted in accordance with the above instructions - submittal of an electronic proposal only does not constitute receipt by the South Coast AQMD. In addition, please note that faxed proposals will not be accepted.

3. A proposal may be immediately rejected if:
 - It is not prepared in the format described; or
 - It is not signed by an individual authorized to represent the bidding entity.
4. The MSRC reserves the right to reject any or all proposals. All responses become the property of MSRC. One copy of the proposal shall be retained for South Coast AQMD files. Additional copies and materials will be returned only if requested and at the proposer's expense.
5. The Mobile Source Air Pollution Reduction Review Committee may modify the Request for Proposals and/or issue supplementary information or guidelines relating to the RFP during the proposal preparation period of May 3, 2024 to ~~June 19~~July 10, 2024. Amendments will be posted on the MSRC website at www.cleantransportationfunding.org.
6. Once submitted, proposals cannot be altered without the prior written consent of the Mobile Source Air Pollution Reduction Review Committee.

SECTION 8 - IF YOU NEED HELP...

This Request for Proposals can be obtained by accessing the MSRC web site at www.CleanTransportationFunding.org. MSRC staff members are available to answer questions during the proposal preparation period. In order to help expedite assistance, please direct your inquiries to the applicable staff person, as follows:

- For **General and Administrative Assistance**, please contact:
Cynthia Ravenstein
MSRC Contracts Administrator
Phone: 909-396-3269
Fax: 909-396-3682
E-mail: Cynthia@CleanTransportationFunding.org
- For **Contractual Assistance**, please contact:
Anish Pathak
South Coast AQMD Procurement Manager
Phone: 909-396-2808
E-mail: apathak@aqmd.gov

SECTION 9- PROPOSAL EVALUATION PROCESS

The MSRC and its Technical Advisory Committee (MSRC-TAC) will evaluate all proposals to determine responsiveness to the RFP. MSRC and South Coast AQMD staff will provide administrative and technical assistance during the proposal evaluation process.

Proposals will be evaluated and points awarded based upon the criteria outlined in Section 10. The evaluation criteria are included to provide the bidder additional guidance as to the particular components of the proposal that will be evaluated.

The most qualified Bidders will be short-listed and may be interviewed by an MSRC-TAC Evaluation Subcommittee during the week of ~~July 15~~ August 5, 2024 at the South Coast AQMD Headquarters in Diamond Bar, California. While an attempt will be made to accommodate Bidders' schedules, the MSRC cannot guarantee that an interview can be scheduled at a time convenient to the Bidder. The proposals, and any interviews, will be evaluated based on the selection criteria below.

SECTION 10 - EVALUATION CRITERIA

The following evaluation criteria form the basis upon which proposal scoring and selection will be conducted. The maximum score available is 110 points.

1. PROPOSER QUALIFICATIONS & RELATED EXPERIENCE:

Total Points Available: 85 points

As discussed in RFP Section 6.A.3., proposers are required to address their qualifications and past experience as they relate to the Proposer Qualifications and Statement of Work Requirements delineated in RFP Sections 3 and 4, respectively. Each proposal will be evaluated and assigned a score relative to the following four criteria:

- Responsiveness of proposal to RFP requirements and clearly stated understanding of the work to be performed; 25 points
- Overall experience and qualifications of the proposer; 25 points
- Demonstrated past performance on relevant outreach projects. 25 points
- Certified as DVBE, local business and/or small business. as described below 10 Points

A. DVBE/LOCAL BUSINESS/SMALL BUSINESS STATUS

On May 27, 1999, the MSRC approved a policy regarding other evaluation factors for inclusion in MSRC procurements. MSRC procurements, where the services/product solicited are assistance to the MSRC in implementing its work program and where a portion or all of these services are not readily quantifiable, the MSRC shall only have the following "Other" Criteria in the evaluation component of the procurement which do not emphasize quantifiable emissions reductions:

It is the policy of the MSRC to encourage participation by disabled veteran business entities, local businesses and small business and in the bidding process. The MSRC shall provide five (5) points each for Proposers who meet the following criteria, with the maximum points available not-to-exceed ten (10) points. Points shall only be awarded

should the Proposer, upon submission of its proposal, provide documents from a state or local agency certifying that it qualifies in the categories described below:

#1 "Disabled Veteran" as used herein is a United States military, a naval, or air service veteran with at least 10 percent service-connected disability. "Disabled Veteran Business Enterprise" as used herein means a sole proprietorship or partnership or corporation which is at least 51 percent owned by one or more disabled veterans and whose management and control of the daily business operations are by one or more disabled veterans.

#2 "Local Business" as used herein means a Proposer which can demonstrate that it has an on-going business within the South Coast AQMD at the time of the bid proposal and performs 90% of the work related to the contract with the South Coast AQMD.

#3 "Small Business" as used herein means a business that is:

- 1) independently owned and operated business, and
- 2) is not dominant in its field or operation and
- 3) together with affiliates is either a service, construction, or non-manufacturer with 100 or fewer employees, and average annual gross receipts of ten million dollars or less over the previous three years, or a manufacturer with 100 or fewer employees.

2. **COST:**

Maximum Points Available: 25 points

As discussed in RFP Section 6.A.5., bidders are required to submit a cost proposal for the proposed project. Following a review of the cost proposal, the Evaluation Subcommittee will assign a score based upon the competitiveness and completeness of the information provided.

SECTION 11 - PROPOSAL ATTACHMENTS

ATTACHMENT A: PROPOSAL SUMMARY INFORMATION

Please provide the following proposer information in the space provided:

Business Name	
Division of:	
Subsidiary of:	
Website Address	
Type of Business <i>Check One:</i>	<input type="checkbox"/> Individual <input type="checkbox"/> DBA, Name _____, County Filed in _____ <input type="checkbox"/> Corporation, ID No. _____ <input type="checkbox"/> LLC/LLP, ID No. _____ <input type="checkbox"/> Other _____

Address			
City/Town			
State/Province		Zip	
Phone	()	-	Ext
Contact		Title	
E-mail Address			
Payment Name if Different			

Request for Taxpayer Identification Number and Certification

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

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

Print or type. See Specific Instructions on page 3.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.		
	2 Business name/disregarded entity name, if different from above		
	3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.		4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>
	<input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ^a _____ Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions) ^a _____		
	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 <i>How to get a TIN</i> , later.																																																							
Note: If the account is in more than one name, see the instructions for line 1. Also see <i>What Name and Number To Give the Requester</i> for guidelines on whose number to enter.																																																							
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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 ^a
	Date ^a

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.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS 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-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), 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.

If you do not 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. 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, and
4. 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).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 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 section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States.

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

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, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*).

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 his or her 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 his or her 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 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 under 4 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.

Also see *Special rules for partnerships*, earlier.

What is FATCA Reporting?

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

a. **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: 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 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C corporation, or S corporation.** 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.

d. **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. You may enter any business, trade, or DBA name on line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity 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, "Business name/disregarded entity name." 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, you may enter it on line 2.

Line 3

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

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation
• Individual • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	Individual/sole proprietor or single-member LLC
• LLC treated as a partnership for U.S. federal tax purposes, • LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or • LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• Partnership	Partnership
• Trust/estate	Trust/estate

Line 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 in 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 possession, 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 possession
- 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
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947

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

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

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

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

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed 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 possession, 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, write 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 individual taxpayer identification number (ITIN). Enter it in the social security number box. 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). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note: See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.SSA.gov. You may also get this form by calling 1-800-772-1213. 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/Businesses and clicking on Employer Identification Number (EIN) under Starting a Business. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "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, generally you will 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.

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), ABL accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor ²
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity ⁴
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

For this type of account:	Give name and EIN of:
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 under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

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

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

³ You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships*, earlier.

*Note: The grantor also must provide a Form W-9 to trustee of trust.

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 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 credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 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 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes.

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Visit 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 possessions for use in administering their laws. The information also may 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, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.

2024 Withholding Exemption Certificate

590

The payee completes this form and submits it to the withholding agent. The withholding agent keeps this form with their records.

Withholding Agent Information

Name _____

Payee Information

Name _____ SSN or ITIN FEIN CA Corp no. CA SOS file no.

Address (apt./ste., room) _____

City (If you have a foreign address, see instructions.) _____ State _____ ZIP code _____

Exemption Reason

Check only one box.

By checking the appropriate box below, the payee certifies the reason for the exemption from the California income tax withholding requirements on payment(s) made to the entity or individual.

- Individuals — Certification of Residency:**
I am a resident of California and I reside at the address shown above. If I become a nonresident at any time, I will promptly notify the withholding agent. See instructions for General Information D, Definitions.
- Corporations:**
The corporation has a permanent place of business in California at the address shown above or is qualified through the California Secretary of State (SOS) to do business in California. The corporation will file a California tax return. If this corporation ceases to have a permanent place of business in California or ceases to do any of the above, I will promptly notify the withholding agent. See instructions for General Information D, Definitions.
- Partnerships or Limited Liability Companies (LLCs):**
The partnership or LLC has a permanent place of business in California at the address shown above or is registered with the California SOS, and is subject to the laws of California. The partnership or LLC will file a California tax return. If the partnership or LLC ceases to do any of the above, I will promptly inform the withholding agent. For withholding purposes, a limited liability partnership (LLP) is treated like any other partnership.
- Tax-Exempt Entities:**
The entity is exempt from tax under California Revenue and Taxation Code (R&TC) Section 23701_____(insert letter) or Internal Revenue Code Section 501(c)_____(insert number). If this entity ceases to be exempt from tax, I will promptly notify the withholding agent. Individuals cannot be tax-exempt entities.
- Insurance Companies, Individual Retirement Arrangements (IRAs), or Qualified Pension/Profit-Sharing Plans:**
The entity is an insurance company, IRA, or a federally qualified pension or profit-sharing plan.
- California Trusts:**
At least one trustee and one noncontingent beneficiary of the above-named trust is a California resident. The trust will file a California fiduciary tax return. If the trustee or noncontingent beneficiary becomes a nonresident at any time, I will promptly notify the withholding agent.
- Estates — Certification of Residency of Deceased Person:**
I am the executor of the above-named person's estate or trust. The decedent was a California resident at the time of death. The estate will file a California fiduciary tax return.
- Nonmilitary Spouse of a Military Servicemember:**
I am a nonmilitary spouse of a military servicemember and I meet the Military Spouse Residency Relief Act (MSRRA) requirements. See instructions for General Information E, MSRRA.

CERTIFICATE OF PAYEE: Payee must complete and sign below.

Our privacy notice can be found in annual tax booklets or online. Go to ftb.ca.gov/privacy to learn about our privacy policy statement, or go to ftb.ca.gov/forms and search for **1131** to locate FTB 1131 EN-SP, Franchise Tax Board Privacy Notice on Collection. To request this notice by mail, call 800.338.0505 and enter form code **948** when instructed.

Under penalties of perjury, I declare that I have examined the information on this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare under penalties of perjury that if the facts upon which this form are based change, I will promptly notify the withholding agent.

Type or print payee's name and title _____ Telephone _____

Payee's signature ► _____ Date _____

2024 Instructions for Form 590

Withholding Exemption Certificate

References in these instructions are to the California Revenue and Taxation Code (R&TC).

General Information

California Revenue and Taxation Code (R&TC) Section 18662 requires withholding of income or franchise tax on payments of California source income made to nonresidents of California. For more information, See General Information B, Income Subject to Withholding.

Registered Domestic Partners (RDPs)—For purposes of California income tax, references to a spouse, husband, or wife also refer to a California RDP unless otherwise specified. For more information on RDPs, get FTB Pub. 737, Tax Information for Registered Domestic Partners.

A Purpose

Use Form 590, Withholding Exemption Certificate, to certify an exemption from nonresident withholding.

Form 590 does not apply to payments of backup withholding. For more information, go to ftb.ca.gov and search for **backup withholding**.

Form 590 does not apply to payments for wages to employees. Wage withholding is administered by the California Employment Development Department (EDD). For more information, go to edd.ca.gov or call 888.745.3886.

Do not use Form 590 to certify an exemption from withholding if you are a **seller of California real estate**. Sellers of California real estate use Form 593, Real Estate Withholding Statement, to claim an exemption from the real estate withholding requirement.

The following are excluded from withholding and completing this form:

- The United States and any of its agencies or instrumentalities.
- A state, a possession of the United States, the District of Columbia, or any of its political subdivisions or instrumentalities.
- A foreign government or any of its political subdivisions, agencies, or instrumentalities.

B Income Subject to Withholding

Withholding is required on the following, but is not limited to:

- Payments to nonresidents for services rendered in California.
- Distributions of California source income made to domestic nonresident partners, members, and S corporation shareholders and allocations of California source income made to foreign partners and members.
- Payments to nonresidents for rents if the payments are made in the course of the withholding agent's business.
- Payments to nonresidents for royalties from activities sourced to California.

- Distributions of California source income to nonresident beneficiaries from an estate or trust.
- Endorsement payments received for services performed in California.
- Prizes and winnings received by nonresidents for contests in California.

However, withholding is optional if the total payments of California source income are \$1,500 or less during the calendar year.

For more information on withholding, get FTB Pub. 1017, Resident and Nonresident Withholding Guidelines. To get a withholding publication, see Additional Information.

C Who Certifies this Form

Form 590 is certified (completed and signed) by the payee. California residents or entities exempt from the withholding requirement should complete Form 590 and submit it to the withholding agent before payment is made. The withholding agent is then relieved of the withholding requirements if the agent relies in good faith on a completed and signed Form 590 unless notified by the Franchise Tax Board (FTB) that the form should not be relied upon.

An incomplete certificate is invalid and the withholding agent should not accept it. If the withholding agent receives an incomplete certificate, the withholding agent is required to withhold tax on payments made to the payee until a valid certificate is received. In lieu of a completed exemption certificate, the withholding agent may accept a letter from the payee as a substitute explaining why they are not subject to withholding. The letter must contain all the information required on the certificate in similar language, including the under penalty of perjury statement and the payee's taxpayer identification number (TIN). The certification does not need to be renewed

annually. The certification on Form 590 remains valid until the payee's status changes. The withholding agent must retain a copy of the certification or substitute for at least five years after the last payment to which the certification applies. The agent must provide it to the FTB upon request.

If an entertainer (or the entertainer's business entity) is paid for a performance, the entertainer's information must be provided.

Do not submit the entertainer's agent or promoter information.

The grantor of a grantor trust shall be treated as the payee for withholding purposes. Therefore, if the payee is a grantor trust and one or more of the grantors is a nonresident, withholding is required. If all of the grantors on the trust are residents, no withholding is required. Resident grantors can check the box on Form 590 labeled "Individuals — Certification of Residency."

D Definitions

For California nonwage withholding purposes:

- Nonresident includes all of the following:
 - Individuals who are not residents of California.
 - Corporations not qualified through the California Secretary of State (CA SOS) to do business in California or having no permanent place of business in California.
 - Partnerships or limited liability companies (LLCs) with no permanent place of business in California.
 - Any trust without a resident grantor, beneficiary, or trustee, or estates where the decedent was not a California resident.
- Foreign refers to non-U.S.

For more information about determining resident status, get FTB Pub. 1031, Guidelines for Determining Resident Status. Military servicemembers have special rules for residency. For more information see General Information E, Military Spouse Residency Relief Act (MSRRA), and FTB Pub. 1032, Tax Information for Military Personnel.

Permanent Place of Business:

A corporation has a permanent place of business in California if it is organized and existing under the laws of California or it has qualified through the CA SOS to transact intrastate business. A corporation that has not qualified to transact intrastate business (e.g., a corporation engaged exclusively in interstate commerce) will be considered as having a permanent place of business in California only if it maintains a permanent office in California that is permanently staffed by its employees.

E Military Spouse Residency Relief Act (MSRRA)

Generally, for tax purposes you are considered to maintain your existing residence or domicile. The MSRRA provides:

- A spouse shall not be deemed to have lost a residence or domicile in any state solely by reason of being absent to be with the servicemember serving in compliance with military orders.
- A spouse shall not be deemed to have acquired a residence or domicile in any other state solely by reason of being there to be with the servicemember serving in compliance with military orders.

Domicile is defined as the one place:

- Where you maintain a true, fixed, and permanent home.
- To which you intend to return whenever you are absent.

A military servicemember's nonmilitary spouse is considered a nonresident for tax

purposes if the spouse is domiciled outside of California and the spouse is in California solely to be with the servicemember who is serving in compliance with Permanent Change of Station orders. (Note: California may require nonmilitary spouses of military servicemembers to provide proof that they meet the criteria for California personal income tax exemption as set forth in the MSRRRA).

Income of a military servicemember's nonmilitary spouse for services performed in California is not California source income subject to state tax if the spouse is in California to be with the servicemember serving in compliance with military orders, and the spouse is domiciled outside of California.

For additional information or assistance in determining whether the applicant meets the MSRRRA requirements, get FTB Pub. 1032.

Specific Instructions

Payee Instructions

Enter the withholding agent's name.

Enter the payee's information, including the TIN and check the appropriate TIN box.

You must provide a valid TIN as requested on this form. The following are acceptable TINs: social security number (SSN); individual taxpayer identification number (ITIN); federal employer identification number (FEIN); California corporation number (CA Corpno.); or CA SOS file number.

Foreign Address – Follow the country's practice for entering the city, county, province, state, country, and postal code, as applicable, in the appropriate boxes. **Do not** abbreviate the country name.

Exemption Reason – Check the box that reflects the reason why the payee is exempt from the California income tax withholding requirement.

Withholding Agent Instructions

Do not send this form to the FTB. The certification on Form 590 remains valid until the payee's status changes. The withholding agent must retain a copy of the certificate or substitute for at least five years after the last payment to which the certificate applies. The agent must provide it to the FTB upon request.

The payee must notify the withholding agent if any of the following situations occur:

- The individual payee becomes a nonresident.
- The corporation ceases to have a permanent place of business in California or ceases to be qualified to do business in California.
- The partnership ceases to have a permanent place of business in California.
- The LLC ceases to have a permanent place of business in California.
- The tax-exempt entity loses its tax-exempt status.

If any of these situations occur, then withholding may be required. For more information, get Form 592, Resident and Nonresident Withholding Statement, Form 592-B, Resident and Nonresident Withholding Tax Statement, Form 592-PTE, Pass-Through Entity Annual Withholding Return, Form 592-Q, Payment Voucher for Pass-Through Entity Withholding, and Form 592-V, Payment Voucher for Resident or Nonresident Withholding.

Additional Information

Website: For more information, go to **ftb.ca.gov** and search for **nonwage**. **MyFTB** offers secure online tax account information and services. For more information, go to **ftb.ca.gov** and login or register for MyFTB.

Telephone: **888.792.4900** or **916.845.4900**, Withholding Services and Compliance phone service

Fax: 916.845.9512

Mail: WITHHOLDING SERVICES AND COMPLIANCE MS F182
FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0651

For questions unrelated to withholding, or to download, view, and print California tax forms and publications, or to access the California Relay Service, see the Internet and Telephone Assistance section.

Internet and Telephone Assistance

Website: **ftb.ca.gov**

Telephone: 800.852.5711 from within the United States
916.845.6500 from outside the United States

California

Relay

Service: 711 or 800.735.2929 for persons with hearing or speaking limitations.

Asistencia Por Internet y Teléfono

Sitio web: **ftb.ca.gov**

Teléfono: 800.852.5711 dentro de los Estados Unidos
916.845.6500 fuera de los Estados Unidos

Servicio de

Retransmisión

de California: 711 o 800.735.2929 para personas con limitaciones auditivas o del habla.

BUSINESS STATUS CERTIFICATIONS

Federal guidance for utilization of disadvantaged business enterprises allows a vendor to be deemed a small business enterprise (SBE), minority business enterprise (MBE) or women business enterprise (WBE) if it meets the criteria below.

- is certified by the Small Business Administration or
- is certified by a state or federal agency or
- is an independent MBE(s) or WBE(s) business concern which is at least 51 percent owned and controlled by minority group member(s) who are citizens of the United States.

Statements of certification:

As a prime contractor to South Coast AQMD, _____ (name of business) will engage in good faith efforts to achieve the fair share in accordance with 40 CFR Section 33.301, and will follow the six affirmative steps listed below **for contracts or purchase orders funded in whole or in part by federal grants and contracts.**

1. Place qualified SBEs, MBEs, and WBEs on solicitation lists.
2. Assure that SBEs, MBEs, and WBEs are solicited whenever possible.
3. When economically feasible, divide total requirements into small tasks or quantities to permit greater participation by SBEs, MBEs, and WBEs.
4. Establish delivery schedules, if possible, to encourage participation by SBEs, MBEs, and WBEs.
5. Use services of Small Business Administration, Minority Business Development Agency of the Department of Commerce, and/or any agency authorized as a clearinghouse for SBEs, MBEs, and WBEs.
6. If subcontracts are to be let, take the above affirmative steps.

Self-Certification Verification: Also for use in awarding additional points, as applicable, in accordance with South Coast AQMD Procurement Policy and Procedure:

Check all that apply:

- | | |
|---|--|
| <input type="checkbox"/> Small Business Enterprise/Small Business Joint Venture | <input type="checkbox"/> Women-owned Business Enterprise |
| <input type="checkbox"/> Local business | <input type="checkbox"/> Disabled Veteran-owned Business Enterprise/DVBE Joint Venture |
| <input type="checkbox"/> Minority-owned Business Enterprise | <input type="checkbox"/> Most Favored Customer Pricing Certification |

Percent of ownership: _____%

Name of Qualifying Owner(s): _____

State of California Public Works Contractor Registration No. _____ . MUST BE INCLUDED IF BID PROPOSAL IS FOR PUBLIC WORKS PROJECT.

I, the undersigned, hereby declare that to the best of my knowledge the above information is accurate. Upon penalty of perjury, I certify information submitted is factual.

NAME

TITLE

TELEPHONE NUMBER

DATE

Definitions

Disabled Veteran-Owned Business Enterprise means a business that meets all of the following criteria:

- is a sole proprietorship or partnership of which is at least 51 percent owned by one or more disabled veterans, or in the case of any business whose stock is publicly held, at least 51 percent of the stock is owned by one or more disabled veterans; a subsidiary which is wholly owned by a parent corporation but only if at least 51 percent of the voting stock of the parent corporation is owned by one or more disabled veterans; or a joint venture in which at least 51 percent of the joint venture's management and control and earnings are held by one or more disabled veterans.
- the management and control of the daily business operations are by one or more disabled veterans. The disabled veterans who exercise management and control are not required to be the same disabled veterans as the owners of the business.
- is a sole proprietorship, corporation, partnership, or joint venture with its primary headquarters office located in the United States and which is not a branch or subsidiary of a foreign corporation, firm, or other foreign-based business.

Joint Venture means that one party to the joint venture is a DVBE and owns at least 51 percent of the joint venture. In the case of a joint venture formed for a single project this means that DVBE will receive at least 51 percent of the project dollars.

Local Business means a business that meets all of the following criteria:

- has an ongoing business within the boundary of South Coast AQMD at the time of bid application.
- performs 90 percent of the work within South Coast AQMD's jurisdiction.

Minority-Owned Business Enterprise means a business that meets all of the following criteria:

- is at least 51 percent owned by one or more minority persons or in the case of any business whose stock is publicly held, at least 51 percent of the stock is owned by one or more minority persons.
- is a business whose management and daily business operations are controlled or owned by one or more minority person.
- is a business which is a sole proprietorship, corporation, partnership, joint venture, an association, or a cooperative with its primary headquarters office located in the United States, which is not a branch or subsidiary of a foreign corporation, foreign firm, or other foreign business.

“Minority” person means a Black American, Hispanic American, Native American (including American Indian, Eskimo, Aleut, and Native Hawaiian), Asian-Indian American (including a person whose origins are from India, Pakistan, or Bangladesh), Asian-Pacific American (including a person whose origins are from Japan, China, the Philippines, Vietnam, Korea, Samoa, Guam, the United States Trust Territories of the Pacific, Northern Marianas, Laos, Cambodia, or Taiwan).

Small Business Enterprise means a business that meets the following criteria:

- a. 1) an independently owned and operated business; 2) not dominant in its field of operation; 3) together with affiliates is either:
 - **A service, construction, or non-manufacturer with 100 or fewer employees, and average annual gross receipts of ten million dollars (\$10,000,000) or less over the previous three years, or**
 - A manufacturer with 100 or fewer employees.
- b. Manufacturer means a business that is both of the following:
 - 1) Primarily engaged in the chemical or mechanical transformation of raw materials or processed substances into new products.
 - 2) Classified between Codes 311000 to 339000, inclusive, of the North American Industrial Classification System (NAICS) Manual published by the United States Office of Management and Budget, 2007 edition.

Small Business Joint Venture means that one party to the joint venture is a Small Business and owns at least 51 percent of the joint venture. In the case of a joint venture formed for a single project this means that the Small Business will receive at least 51 percent of the project dollars.

Women-Owned Business Enterprise means a business that meets all of the following criteria:

- is at least 51 percent owned by one or more women or in the case of any business whose stock is publicly held, at least 51 percent of the stock is owned by one or more women.
- is a business whose management and daily business operations are controlled or owned by one or more women.
- is a business which is a sole proprietorship, corporation, partnership, or a joint venture, with its primary headquarters office located in the United States, which is not a branch or subsidiary of a foreign corporation, foreign firm, or other foreign business.

Most Favored Customer as used in this policy means that the South Coast AQMD will receive at least as favorable pricing, warranties, conditions, benefits and terms as other customers or clients making similar purchases or receiving similar services.

Certification Regarding Debarment, Suspension, and Other Responsibility Matters

The prospective participant certifies to the best of its knowledge and belief that it and the principals:

- (a) Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;
- (b) Have not within a three year period preceding this proposal been convicted of or had a civil judgement rendered against them or commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State, or local) transaction or contract under a public transaction: violation of Federal or State antitrust statute or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property:
- (c) Are not presently indicted for or otherwise criminally or civilly charged by a government entity (Federal, State, or local) with commission of any of the offenses enumerated in paragraph (b) of this certification; and
- (d) Have not within a three-year period preceding this application/proposal had one or more public transactions (Federal, State, or local) terminated for cause or default.

I understand that a false statement on this certification may be grounds for rejection of this proposal or termination of the award. In addition, under 18 USC Sec. 1001, a false statement may result in a fine of up to \$10,000 or imprisonment for up to 5 years, or both.

Typed Name & Title of Authorized Representative

Signature of Authorized Representative Date

I am unable to certify to the above statements. My explanation is attached.



CAMPAIGN CONTRIBUTIONS DISCLOSURE: PROJECT PARTICIPANTS

In accordance with California law, a person or entity with a financial interest in a proceeding or particular governmental decision, who is not a party but who actively supports or opposes a particular decision, qualifies as a “participant” in that proceeding for purposes of California Code of Regulations Section 84308. Participants are prohibited from contributing more than \$250 to an officer of the agency while the proceeding is pending and for 12 months thereafter. A “financial interest” in a proceeding generally means that it is reasonably foreseeable that the proceeding or governmental decision within the proceeding, will have a material financial effect (of a positive or negative nature) on one or more of your economic interests. Relevant economic interests include your interest in business entities, real property, sources of income, sources of gifts, and personal finances. A material financial effect may include a change in revenue or expenses, or it may achieve, defeat, aid, or hinder a purpose or goal of the source of income and the participant or their spouse receives or is promised the income for achieving the purpose or goal. For additional information, please consult the Fair Political Practices Commission. See [Parties, Participants, Agents, and Section 84308 \(ca.gov\)](#) and [Informal Advice \(ca.gov\)](#). A participant has both a financial interest in the proceeding and communicates with the agency or an officer of the agency for purposes of influencing the proceeding.

In addition, SCAQMD Board Members or members/alternates of the MSRC or MSRC-TAC must abstain from voting on a contract or permit if they have received a campaign contribution from a party or participant to the proceeding, or agent, totaling more than \$250 in the 12-month period prior to the consideration of the item by the Governing Board or the MSRC or MSRC-TAC. Gov’t Code §84308(c).¹

The list of current SCAQMD Governing Board Members can be found at the SCAQMD website (www.aqmd.gov). The list of current MSRC or MSRC-TAC members/alternates can be found at the MSRC website(<http://www.cleantransportationfunding.org>).

SECTION I.

Contractor (Legal Name): _____

DBA, Name _____, County Filed in _____

Corporation, ID No. _____

LLC/LLP, ID No. _____

List any parent, subsidiaries, or otherwise affiliated business entities of Contractor:
(See definition below).

¹The information provided on this form does not, and is not intended to, constitute legal advice. To the extent that you may have questions regarding any case law, citations, or legal interpretations provided above please seek the guidance of your own independent counsel.

SECTION II.

Has Contractor and/or any parent, subsidiary, or affiliated company, or agent thereof, or persons who direct or control campaign contributions for these entities, made a campaign contribution(s) totaling \$250 or more in the aggregate to a current member of the South Coast Air Quality Management Governing Board or member/alternate of the MSRC or MSRC-TAC in the 12 months preceding the date of execution of this disclosure?

Yes No

If YES, complete Section II below and then sign and date the form.

If NO, sign and date below. Include this form with yours submittal.

Name(s) of Contributor(s) or Person(s) who Directed or Controlled this Contribution:

Governing Board Member or MSRC or MSRC-TAC Member/Alternate Amount of Contribution Date of Contribution

Name(s) of Contributor(s) or Person(s) who Directed or Controlled this Contribution:

Governing Board Member or MSRC or MSRC-TAC Member/Alternate Amount of Contribution Date of Contribution

Name(s) of Contributor(s) or Person(s) who Directed or Controlled this Contribution:

Governing Board Member or MSRC or MSRC-TAC Member/Alternate Amount of Contribution Date of Contribution

Name(s) of Contributor(s) or Person(s) who Directed or Controlled this Contribution:

Governing Board Member or MSRC or MSRC-TAC Member/Alternate Amount of Contribution Date of Contribution

I declare the foregoing disclosures to be true and correct.

By: _____

Title: _____

Date: _____

DEFINITIONS

Parent, Subsidiary, or Otherwise Related Business Entity (2 Cal. Code of Regs., §18703.1(d).)

- (1) Parent subsidiary. A parent subsidiary relationship exists when one corporation directly or indirectly owns shares possessing more than 50 percent of the voting power of another corporation.
- (2) Otherwise related business entity. Business entities, including corporations, partnerships, joint ventures and any other organizations and enterprises operated for profit, which do not have a parent subsidiary relationship are otherwise related if any one of the following three tests is met:
 - (A) One business entity has a controlling ownership interest in the other business entity.
 - (B) There is shared management and control between the entities. In determining whether there is shared management and control, consideration should be given to the following factors:
 - (i) The same person or substantially the same person owns and manages the two entities;
 - (ii) There are common or commingled funds or assets;
 - (iii) The business entities share the use of the same offices or employees, or otherwise share activities, resources or personnel on a regular basis;
 - (iv) There is otherwise a regular and close working relationship between the entities; or
 - (C) A controlling owner (50% or greater interest as a shareholder or as a general partner) in one entity also is a controlling owner in the other entity.