

Solicitation to Bid
Ridley High School Walk-In Refrigeration
Replacement Project



Ridley School District
901 Morton Avenue
Folsom, PA 19033

Due Date:
July 28, 2026 by 10:00 A.M. EST

A. INTRODUCTION

The Ridley School District is a public school district in southeastern Delaware County, Pennsylvania. It serves the residents of Ridley Township, and the boroughs of Ridley Park and Eddystone. Ridley School District encompasses approximately 8 square miles. The district has one high school, one middle school, and seven elementary schools. The K-12 enrollment is around 5,600.

B. OBJECTIVE

The Ridley School District (“District”) is soliciting sealed bids from qualified contractors for the replacement of existing cafeteria refrigeration equipment at the High School. The project includes demolition, removal, disposal, furnishing, delivery, installation, startup, testing, and warranty of a new walk-in freezer and walk-in refrigerator system, including associated refrigeration, electrical, mechanical, and related construction work.

The district seeks a durable, high-capacity, institutional-grade refrigeration system designed specifically for K–12 food service operations.

C. DESCRIPTION OF PROCUREMENT PROCESS

1. Submission of Written Proposals

The Ridley School District will review and evaluate bid submissions in accordance with the evaluation criteria specified in the Bid Evaluation Section of the bid.

To be considered, bids must be a complete response to the RFP. Bids are to be concise, straightforward, and follow the instructions under the “Proposal Submission Time & Location” section. The finalist(s) Vendor may be selected for detailed review and evaluation, including presentation either virtually or in person, if deemed necessary.

2. Rejection of Proposals

The Ridley School District reserves the right to reject any or all proposals and to waive, at its discretion, any irregularities, mistakes, omissions, or informalities relative thereto, and to further negotiate with any firms submitting proposals. Non-responsive bids (those not conforming to RFP requirements) will be eliminated. The district reserves the right to be the sole judge as to the overall acceptability of any proposal or to judge the individual merits of specific provisions within competing offers.

3. Incurring Costs

The Ridley School District is not liable for any costs or expenses incurred by contractors in the preparation of their written responses or for attendance at any conferences and meetings related to this bid. The Vendor assumes sole responsibility for the items included or not included in the response submitted. Any cost or expense incurred by the contractor in performing any analysis associated with this bid shall be the responsibility of the contractor.

4. **Damage to Property and Persons**

Bidders shall be responsible for any damages to property caused by themselves or their agent(s). Bidders shall further covenant and agree to hereby assume all liability for, and shall and do agree to indemnify and save harmless the Board of School Directors against any and all loss, costs, suits, claims, charges or damages arising from injuries sustained by mechanics, laborers, workmen, or any person or persons whatsoever to their persons or property, whether employed in and about the said work or otherwise, by reason of any accidents, damages or injuries, torts or trespasses happening in and about, or in any way incident to or by reason of the performance of this contract and the performance of said work and labor, including costs, counsel fees and all expenses of defense, and agree to carry property damage liability insurance and to furnish certificates therefore when required by the Board.

5. **Addendum to the RFP**

If it becomes necessary to revise any part of this RFP, an addendum will be issued to all proposers who received the basic RFP and any others who expressed interest in the RFP.

6. **Proposal Submission Time & Location**

All bids shall be sealed and submitted in a clearly labeled envelope and addressed to the following:

*Mrs. Diane Martin
Ridley School District
901 Morton Avenue, Suite 100
Folsom, PA 19033*

“Ridley High School Walk-In Refrigeration Replacement Project”

The Vendor’s name and **Ridley High School Walk-In Refrigeration Replacement Project** must be clearly marked on the outside of the envelope. Sealed bids will be received at the Business Office of the Ridley School District no later than Tuesday, **July 28, 2026, at 10:00 A.M. EST**, and be opened at a meeting to be held at **10:15 A.M. EST** of said date in the District Administration Office located at 901 Morton Avenue, Suite 100, Folsom, PA 19033. No bids shall be permitted to be withdrawn after the time set for the opening of bids. All bids shall remain valid for sixty-five (65) days after the date set for opening bids. The district shall have a maximum of sixty-five (65) days from the date of opening bids for issuing notice of acceptance and the awarding of contract.

7. **Signature**

No bid(s) shall be entertained unless properly signed by an authorized agent of the company or a member of the firm submitting the bid, signifying agreement to all terms and conditions.

8. **Confidentiality**

To the extent allowed by law, proposals will be held in confidence by the Ridley School District. While Ridley School District will attempt to keep such information confidential, as a public body it cannot guarantee that it will remain confidential. Ridley School District will inform you of a public records request to see such information. You may contest such a request at your sole expense. Ridley School District assumes no responsibility for any liability whatsoever in relation to its compliance with the Public Records Law.

9. **Conflicts of Interest**

The Vendor certifies that, to the best of its knowledge and belief, there are no conflicts of interest or potential conflicts of interest associated with this bid. If any such conflicts or potential conflicts exist, the Vendor must disclose them in the attached Conflict of Interest Disclosure Form.

10. **Restriction of Contact**

From the issue date of this bid until a determination is made regarding the final selection of a Vendor, all contacts with Ridley School District personnel (including School District Board Members) concerning this bid, must be made in writing through the Business Manager's Office.

11. **Issuing Office & Questions**

This bid is issued by the Ridley School District Business Office listed below.

Ms. Cynthia Cherkas, Business Manager
Ridley School District
901 Morton Avenue, Suite 100
Folsom, PA 19033

Any questions regarding this bid shall be submitted by email to Diane Martin at dmartin@ridleysd.org.

The deadline for the submission of questions is July 22, 2026 at 4:00 P.M.

D. PROPOSED SOLICITATION TO BID SCHEDULE

Issue Solicitation to Bid: June 29, 2026
Pre-Bid Meeting: July 21, 2026
Bid Questions Deadline: July 22, 2026

Addendum Release (If applicable): July 24, 2026
Receipt of Bids July 28, 2026
Anticipated Bid Award: TBD

E. PRE-BID MEETING (ATTENDANCE REQUIRED FOR ALL SUBMITTING A BID)

A pre-bid meeting and building walkthrough will be held on **Tuesday July 21, 2026, at 10:00 a.m. (EST)**, beginning at **Ridley High School**, located at **901 Morton Avenue, Folsom, PA 19033**. Vendors shall report to the **front lobby** upon arrival.

Attendance at the pre-bid walkthrough is **mandatory**.

F. SUBCONTRACTING AND SUB CONSULTING

The Vendor shall not be permitted to enter into a subcontract or sub consulting agreement for any of its contractual duties without the advanced, written, express consent of the district.

G. WAIVER OF CONSEQUENTIAL DAMAGES

The Vendor shall waive any claim against the district for lost profits, lost expected profits, consequential damages and/or incidental damages arising out of or relating to the contract or termination thereof.

H. INSURANCE REQUIREMENTS

The following insurance coverages are required by the School District:

Commercial General Liability	
Each Occurrence	\$1,000,000
Damage to Rented Premises	\$1,000,000
Workers' Compensation	Per state requirements
Medical Expense:	\$15,000
Personal & Advertising Injury:	\$1,000,000
General Aggregate:	\$2,000,000
Products Completed	\$1,000,000
Professional Liability	
Per Claim	\$2,000,000
Aggregate	\$2,000,000

All prospective bidders must submit a Certificate of Insurance with their bid submission. Ridley School District and the Ridley School Board of Directors are to be included and listed as "Additional Insured" for any and all third-party liability claims, including defense costs.

I. PRICING & TIMING

Base pricing should be based on a straight purchase. No minimum purchase requirement shall be included in any bid or applied to the district. Any attempt to insert an addendum or additional language providing for a minimum purchase requirement shall be proper grounds for the district to reject the bid. Quantities included in the bid specifications are estimated quantities but will vary based upon need and available funding.

It is the responsibility of the Vendor to clearly identify ALL costs associated with the proposal as well as any additional services or support included.

Bidders shall NOT INCLUDE FEDERAL EXCISE TAX, TRANSPORTATION TAX, or STATE RETAIL SALES TAX in their cost proposal, as these taxes do not apply to the district.

All bids are subject to Ridley School Board approval. After receipt of the bid and prior to signing a contract, Ridley School District reserves the right to modify the services/goods to be received by adding or removing services/goods. A purchase order issued by the district following the award of the successful bid shall be deemed the contract for delivery.

It is the Vendor's responsibility to comply with all applicable prevailing wage laws. The proposal must identify the anticipated project start and end dates. In addition, the Vendor must indicate whether work can be performed outside the regular school day (7:30 A.M. to 4:00 P.M. EST).

J. SCOPE OF WORK

The Work shall include, but is not limited to:

- Replacement of:
 - Two (2) existing walk-in freezer systems with one (1) new consolidated walk-in freezer
 - One (1) existing walk-in cooler/refrigerator
- Complete demolition and removal of existing refrigeration equipment and associated materials
- Proper disposal of all demolished materials off-site in accordance with applicable regulations
- Furnishing and installation of all new walk-in refrigeration equipment
- Refrigeration system replacement and integration
- Electrical construction
- Mechanical construction
- Plumbing connections as required
- Coordination with existing building systems
- Startup, commissioning, and testing
- Staff training
- Warranty service

All work shall be turnkey and fully operational upon completion.

EQUIPMENT SPECIFICATIONS

1. WALK-IN FREEZER

General Requirements

- Quantity: One (1)
- Type: Site-assembled modular walk-in freezer system
- Intended Use: High-volume institutional food service
- Temperature Requirement: Maintain 0°F or lower
- Refrigeration System:
 - Two (2) independent refrigeration systems for 100% redundancy
 - 208/230V, 3 Phase
 - Roof-mounted compressor systems shall be new
 - Contractor shall verify all electrical compatibility requirements

Construction

- Minimum 4-inch foamed-in-place polyurethane insulation
- Cam-lock panel construction
- NSF-approved interior and exterior finishes
- Manufactured in the United States by:
 - Bally, or
 - Approved equal

Height Requirement

The proposed walk-in freezer height is critical to maximizing storage capacity.

- Vendors shall clearly indicate proposed interior and exterior heights.
- Minimum interior clear height shall be specified in the proposal.
- Increased vertical storage capacity will be strongly considered during evaluation.

Flooring

- Integral insulated floor required
- Diamond plate finish
- Flush transition to adjacent hallway
- No ramps, step-ups, or elevation changes permitted

Doors

- Heavy-duty self-closing hinged door
- Interior safety release
- Magnetic gasket seal

- NSF-approved hardware

Lighting

- Interior LED lighting
- Vapor-proof fixtures

Shelving Requirements

Provide shelving around the perimeter walls of the freezer.

Freezer shall also include:

- Additional center shelving
- Maximum of two (2) dunnage racks

Shelving shall be:

- Heavy-duty epoxy-coated or polymer shelving
- Open-wire or vented design
- Rated for temperatures of -20°F or below
- Adjustable shelf heights
- NSF-approved
- Three-tier adjustable shelving units

2. WALK-IN REFRIGERATOR

General Requirements

- Quantity: One (1)
- Type: Site-assembled modular walk-in refrigerator
- Temperature Range: 33°F–40°F

Construction

- Matching panel system preferred
- Minimum 4-inch polyurethane insulation
- Cam-lock panel construction
- NSF-approved finishes

Flooring

- Diamond plate insulated floor
- Flush transition to hallway
- No ramps permitted

Doors

- Self-closing hinged door
- Interior safety release
- Magnetic gasket seal

Lighting

- LED vapor-proof lighting fixtures

Shelving Requirements

Provide shelving around perimeter walls.

Shelving shall:

- Be heavy-duty epoxy-coated or polymer
- Be open-wire or vented
- Include adjustable shelf heights
- Be NSF-approved
- Include three-tier adjustable shelving systems
- Include no more than two (2) dunnage racks

K. REFRIGERATION & ROOF REQUIREMENTS

Roof-Mounted Refrigeration Systems

Existing roof-mounted compressor systems are at the end of their useful life and shall be replaced as part of this project.

Contractor shall provide:

- New roof-mounted refrigeration equipment
- All necessary supports, rails, curbs, and mounting systems
- All required piping, controls, and electrical connections

Roof Protection Requirements

The integrity of the existing roof system shall be maintained throughout the project.

Contractor shall:

- Provide all required flashing, sealing, and waterproofing for new penetrations
- Use materials compatible with the existing roof membrane
- Remove and properly seal abandoned penetrations

- Repair any roof areas impacted by installation activities
- Install rooftop equipment on new metal support rail systems as required

Contractor shall be fully responsible for maintaining a watertight roof condition.

L. SYSTEM INTEGRATION REQUIREMENTS

Equipment shall be fully integrated with existing building utilities and infrastructure, including:

- Electrical systems
- Backup generator (if applicable)
- Refrigeration controls
- Fire sprinkler coordination and clearance requirements

Vendor responsibilities include:

- Verifying field conditions
- Coordinating all utility connections
- Ensuring all systems function properly upon completion

M. TEMPERATURE MONITORING & ALARM SYSTEM

Vendor shall provide an upgraded temperature monitoring and alarm system for both the freezer and refrigerator.

System shall include:

- Audible alarms
- Visual temperature alerts
- Remote monitoring capability preferred
- High/low temperature notification system

Vendor shall clearly specify:

- Alarm features
- Notification capabilities
- Monitoring options
- Any subscription or software requirements

N. INTERIOR LAYOUT & AIRFLOW REQUIREMENTS

Interior layout shall:

- Maintain adequate airflow throughout units
- Prevent obstruction of evaporator fans
- Maintain proper maintenance clearances
- Allow efficient staff movement and product storage

Airflow & Clearance Requirements

- Minimum 36-inch aisle clearance recommended
- Shelving shall not obstruct:
 - Air circulation
 - Fan discharge
 - Door operation
- Minimum fan clearance must be clearly shown on drawings

O. REQUIRED DRAWINGS & LAYOUT SUBMITTALS

Failure to provide compliant drawings may result in disqualification.

Required Submission Information

Bidders shall submit scaled layout drawings including:

- Overall dimensions (L × W × H)
- Door locations and swing direction
- Evaporator unit locations
- Shelving layout
- Lighting locations
- Airflow clearances
- Hallway interface
- Flush floor transition details
- Electrical connection points
- Roof refrigeration connection pathways
- Sprinkler coordination clearances

Acceptable Formats

- PDF (preferred)
- CAD drawings (if available)
- Hand-drawn drawings acceptable only if legible and to scale

Final layouts are subject to District approval prior to fabrication.

P. DEMOLITION & DISPOSAL REQUIREMENTS

Contractor shall:

- Demolish and remove all existing refrigeration equipment and associated materials
- Remove all debris from site
- Dispose of materials legally and responsibly
- Protect adjacent finishes and occupied areas during construction

The site shall be left clean and fully operational upon completion.

Q. WARRANTY REQUIREMENTS

Vendor shall clearly specify all warranties provided.

At minimum, proposals shall include:

- Walk-in panel warranty
- Compressor warranty
- Refrigeration equipment warranty
- Parts warranty
- Labor warranty
- Installation warranty

Proposal shall clearly identify:

- Warranty duration
- Coverage limitations
- Response times for service
- Service provider information

Extended warranty options, if available, shall be identified separately.

R. SITE VISIT

Site visits are strongly recommended prior to bid submission.

Vendors are responsible for verifying:

- Existing conditions
- Utility connections
- Space limitations
- Access pathways

- Roof conditions
- System compatibility

Failure to inspect the site shall not relieve contractor of responsibility.

S. REFERENCES & EXPERIENCE

Bidders shall provide:

- Minimum of three (3) references
- Demonstrated experience with K-12 or institutional food service refrigeration projects
- Years in business
- Relevant project examples

T. BID EVALUATION

Initial Compliance Review (Pass/Fail)

Requirement	Pass	Fail
Sealed bid received on time	☐	☐
Complete bid submission	☐	☐
Scaled layout drawings included	☐	☐
Meets walk-in system requirements	☐	☐
References included	☐	☐

Scoring Criteria (100 Points Total)

Category	Points
References / Experience	10
Ability / Responsiveness	30
Cost / Value	40
Quality / Warranty / Support	20

Cost Breakdown Required

Bidders shall separately identify:

- Equipment cost

- Installation cost
- Demolition/removal cost
- Total project cost

U. GENERAL REQUIREMENTS

- All equipment shall be new and unused, having been manufactured within the last six months.
- All work shall comply with applicable codes and regulations.
- Contractor shall obtain all required permits.
- Contractor shall coordinate work to minimize disruption to school operations.
- District reserves the right to reject any or all bids.
- District reserves the right to request clarification or additional information from bidders.

V. SUBMISSION REQUIREMENTS

Bid submission shall include:

- Complete proposal
- Equipment specifications
- Scaled drawings/layouts
- Warranty information
- Project timeline
- References
- Pricing breakdown
- Alternate proposals (if applicable)

Incomplete submissions may be rejected.

W. CLEARANCES, CERTIFICATIONS, AND LICENSURE

At no cost to the School District, the Vendor shall provide the School District with copies of the following valid clearances and certifications for each Vendor employee or permitted subcontractor prior to performing any services for the district:

Child Abuse History Clearance (Act 151)
Federal Criminal History Records (Act 114)
Pennsylvania Background Checks (Act 34)

The school district shall have the sole right to remove any person from the job site that it deems necessary.

X. PREVAILING WAGE RATES

If the project is subject to the Davis Bacon wage rates and the regulations issued pursuant thereto, the Prevailing Wage Rates as determined by the Administrator of the Wage and Hour Division of the U.S. Department of Labor, for the locality of the work and for each classification of workers needed to perform the Contract shall apply, and workers shall be paid not less than these Prevailing Wage Rates. The provisions of the Davis Bacon Act, regulations and the Prevailing Minimum Wage Rates, as determined by the Administrator of the Wage and Hour Division of the U.S. Department of Labor, are made part of all said Contract.

Y. PROPOSAL SUBMISSION

As part of the proposal submission a Vendor must supply the following:

1. References of three (3) accounts now being serviced, for which comparable work has been performed, must be furnished. Please share any work performed in Delaware County and/or Pennsylvania.
2. Non-Collusion Affidavit
3. Proof of Insurance
4. Certification of Non-Indebtedness to Ridley School District
5. Non-Discrimination Statement
6. W-9



NON-COLLUSION AFFIDAVIT

PROJECT/PROPERTY LOCATION (STREET ADDRESS):	CONTRACT/PROJECT NUMBER:
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This Non-Collusion Affidavit is material to any contract/purchase order awarded pursuant to this bid. According to Section 4507 of Act 57 of May 15, 1998, 62 Pa. C.S., ss 4507, governmental agencies may require Non-Collusion Affidavits to be submitted with any bids.

By submittal of a bid for the above referenced project and execution of this affidavit, the following statements are acknowledged:

- The price(s) and amount of bid have been arrived at independently and without consultation, communication or agreement with any other Contractor, potential Contractor or bidder.
- Neither the price(s), amount of this bid nor the approximate price(s) or amount of bid, have been disclosed to any other company or person who may be a Contractor or potential Contractor, nor will they be disclosed prior to this bid opening.
- No attempt has been made, or will be made, to induce any company or person to refrain from bidding on this contract or submit a proposal higher than this bid, or to submit any intentionally high or noncompetitive bid or other form of complementary bid.
- This bid is made in good faith and not pursuant to any agreement or discussion with, or inducement from any company or person to submit a complementary or other noncompetitive bid.
- To my best knowledge, the Contractor, its affiliates, subsidiaries, officers, directors and employees are not currently under investigation by any governmental agency and have not in the last four years been convicted or found liable for any act prohibited by State or Federal law in any jurisdiction, involving conspiracy or collusion with respect to bidding on any public contract.
- The Contractor is not currently under suspension or review by the commonwealth, or any other Federal, State or Local Governmental entity. If certification cannot be made, a written explanation to support the inability of providing such shall be submitted with this bid.

LEGAL NAME OF CONTRACTOR OR CONSTRUCTION COMPANY (PLEASE PRINT):

AUTHORIZED REPRESENTATIVE (PLEASE PRINT):

TITLE:

I state that I am authorized to make this affidavit on behalf of the above name Contractor or Construction Company and am the person responsible for submitting this bid and price(s) and amount included therein.

SIGNATURE (AUTHORIZED REPRESENTATIVE):

NOTARY PUBLIC:

SWORN TO AND SUBSCRIBED

BEFORE ME THIS ____ DAY

OF _____, 20____

MY COMMISSION EXPIRES:

**PROVIDER'S CERTIFICATION OF NON-INDEBTEDNESS TO THE
RIDLEY SCHOOL DISTRICT**

Provider hereby certifies and represents that Provider and Provider's parent company(ies) and subsidiary(ies) are not currently indebted to the Ridley School District (the "School District"), and will not at any time during the term of this Contract (including any extensions or renewals thereof) be indebted to the School District, for or on account of any delinquent taxes, liens, judgments, fees or other debts for which no written agreement or payment plan satisfactory to the School District has been established. In addition to any other rights or remedies available to the School District at law or in equity, Provider acknowledges that any breach or failure to conform to this certification may, at the option of the School District, result in the withholding of payments otherwise due to Provider and, if such breach or failure is not resolved to the School District's satisfaction within a reasonable time frame specified by the School District in writing, may result in the offset of any such indebtedness against said payments and/or the termination of this Contract for default (in which case Provider shall be liable for all excess costs and other damages resulting from the termination).

Name of Provider

By:

Authorized Signatory

Title:

President or Vice President

Attest:

NON-DISCRIMINATION STATEMENT

The undersigned hereby certifies that it shall not discriminate against any employee or applicant for employment because of race, color, religion, sex, handicap, familial status, or national origin. The undersigned shall take affirmative action to ensure that applicants for employment are employed, and that employees are treated fairly during employment, without regard to their race, color, religion, sex, handicap, familial status, or national origin.

BIDDER:

TITLE:

**Request for Taxpayer
Identification Number and Certification**

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

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

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

Print or type. See Specific Instructions on page 3.	1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)	
	2 Business name/disregarded entity name, if different from above.	
	3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes. ☐ Individual/sole proprietor ☐ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate ☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner. ☐ Other (see instructions)	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____ (Applies to accounts maintained outside the United States.)
	3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions ☐	
	5 Address (number, street, and apt. or suite no.). See instructions.	Requester's name and address (optional)
	6 City, state, and ZIP code	
	7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

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

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

Social security number	
or	
Employer identification number	

Part II Certification

Under penalties of perjury, I certify that:

- 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); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

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

Sign Here	Signature of U.S. person	Date

General Instructions

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

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

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they