

EDUCATIONAL SERVICES COMMISSION OF NEW JERSEY

1660 Stelton Road
Piscataway, New Jersey 08854
Telephone: (732) 777-9848 Fax: (732) 777-9855

Mark J. Fiakelstein
Superintendent

<http://www.escnj.k12.nj.us>

Patrick M. Moran
Business Administrator/
Board Secretary

Gary E. Molenaar
Assistant Superintendent for
Learning/Educational Services



August 2, 2017

Township of Union Board of Education

2369 Morris Avenue
Union, New Jersey 07083
Attn: Gregory E. Brennan, SBA/BS

Re: Lease Purchase Quote August 2, 2017

Dear Mr. Brennan;

At your request the ESCNJ Lease Purchase Quote Coordination Service conducted a quote for the Township of Union Board of Education (Board) for lease purchase financing. The following is the summary of the results, analysis and recommendation for award.

The quote was held on August 2, 2017, at 1:00 p.m., at the offices of the Board's Business Administrator. The Board solicited quotes for the lease purchase financing to pay for the acquisition of technology, equipment. The repayment term for the principal amount of \$763,400.00, will be for three years with annual payments commencing October 15, 2017

Closing and funding will be to an escrow account which is anticipated to be on or about September 1, 2017 to allow for the delivery and acceptance of your equipment from your vendors. This transaction will rely on the quote rate which will be fixed until closing on September 1, 2017. Please make sure that the index is also included in your resolution of award since interest rates are subject to movement up or down if closing occurs after September 1, 2017.

The respondents were requested to furnish an interest rate, an index of the rate and what their penalty for early payoff would be for the aforementioned term structure and disclose any additional charges for escrow accounts or documentation fees. For purposes of the quote document, closing for the lease purchase was set for September 1, 2017.

ESCNJ uploaded quote specifications, links to financial information of the Board and equipment description to the ESCNJ web site for access by potential respondents. There were two respondents as a result of this request.

This transaction required funding to a GUDPA approved interest bearing escrow account. This requirement and the additional fees associated with the escrow did not have an impact to this recommendation of Award.

The following is our quote results and analysis:

Quote Results:

Respondent	ICE Swap Rate Constant Maturity%/ Index Date	Purchase Option Penalty (% of outstanding principal balance)	Rate Quote	Additional Fee	Total Cost of Financing
US Bancorp	.21% 3 Yr. Swaps 7/27/2017	103% or Break Funding Fees	2.197%	\$500.00 Escrow Fee	\$19,243.71
MLC	1.708% 3 Yr. Swaps	102%	1.87%	\$500.00 Escrow Fee	\$16,423.44

Based upon the above results we recommend award be made to Municipal Leasing Consultants (MLC) and or their assignee, at their rate and index as listed above.

The interest rates will be held for 30 days. For funding after that date will be indexed to 65% of the change in the above ICE Swap Rate index. Please insure that the index is included in your resolution to award. If there is a question regarding the calculation please call.

The contact information for MLC is Renee M. Piche, President, 7 Old Town Lane Grand Isle, VT 05458-2325. Renee's number is 802-372-8435, e-mail renee.piche@powerofleasing.com I have informed MLC that they are apparent low respondent and that your Board will tentatively make the award at your next meeting. This is being done to permit the bank to begin documentation in order to facilitate closing of the Lease Purchase.

Thanks for your membership in our state approved co-op, thank you for this assignment, your cooperation and assistance. It is the pleasure of the ESCNC to be of service.

Respectfully Submitted;

Patrick M Moran

Patrick M. Moran

Business Administrator/Board Secretary/Lease Purchase Coordinator

Educational Services Commission of New Jersey



Municipal
Leasing
Consultants



T: 802.372.8435 F: 802.372.4775
powerofleasing.com
powerofenergyfinancing.com

July 26, 2017

Gregory Brennan
Business Administrator
Union Township Board of Education
2389 Morris Avenue
Union, NJ 07083

Dear Gregory,

Municipal Leasing Consultants, an independent woman-owned business, is pleased to present the following proposal to lease certain capital equipment pursuant to the following terms and conditions:

LESSOR: Municipal Leasing Consultants, its Agents or Assignee

LESSEE: Union Township Board of Education, NJ

EQUIPMENT: Chromebooks

EQUIPMENT COST: \$763,400.00 Approximate

PAYMENT STRUCTURES: **Tax-Exempt Lease Purchase**
Three (3) Years – Annual/Advance
Three (3) Annual Payments of \$259,774.48
First payment of \$259,774.48 due 10/15/17 and Annual thereafter
(i.e. \$763,400.00 x .340229 = \$259,774.48)

RATE: **1.87%**

As part of the proposal process, we encourage you to contact us to discuss the intricacies of our proposal and your specific goals. There are many variations available to our proposed financing structure, which can be "fine tuned" as our dialog progresses.

The preceding costs are estimates and thus, the payment amount would be changed in proportion to the actual cost. The Vendor(s) will be paid upon the Lessee's authorization and the execution of mutually acceptable documentation.

THE ABOVE QUOTES ARE FIXED FROM **AUGUST 2, 2017 TO SEPTEMBER 1, 2017** IN ANTICIPATION OF CLOSING / FUNDING BY THIS DATE. THEREAFTER, THE RATE WILL FLOAT AND NOT BE LOCKED IN UNTIL DOCUMENTS ARE PREPARED FOR CLOSING AND WILL BE BASED ON THE LIKE TERM SWAP RATES.

EQUIPMENT ACCEPTANCE DATE:

This proposal is based on both the assumption and the condition that any and all equipment will be delivered to and accepted by Lessee prior to August 2, 2018.



Municipal
Leasing
Consultants



T: 802.372.8435 F: 802.372.4775
powerofleasing.com
powerofenergyfinancing.com

OPTION AT LEASE EXPIRATION:

At the lease expiration, the Lessee shall have the right to purchase the equipment for One dollar (\$1.00), assuming the lease is not in default and all terms and conditions of the lease have been met.

NET LEASE:

This lease will be a net lease transaction with maintenance, acceptable insurance coverage, taxes and any legal fees the responsibility of the Lessee.

LEASE AMORTIZATION SCHEDULE:

Amortization schedules with separate principal and interest cost breakdown will be provided with the final documentation.

WARRANTIES:

Lessor is bidding only as to the provision of lease purchase financing for the purchase cost of the equipment and will have no responsibility to the Lessee or any other person for the selection, furnishing, delivery, servicing or maintaining of the equipment. All equipment manufacturer or vendor warranties will be passed to the Lessee under the agreement.

NON-APPROPRIATION:

The lease payments shall be subject to annual appropriation for each fiscal year.

BANK OR NON-BANK QUALIFICATION:

Lessee reasonably anticipates the total amount of tax-exempt obligations (other than private activity bonds) to be issued by Lessee during calendar year 2017, will not exceed ten million (\$10,000,000.00) dollars.

FINANCIAL STATEMENTS:

If applicable, Lessee shall furnish Lessor with its financial statement for the last three (3) fiscal years and its current year fiscal budget.

AUTHORIZED SIGNORS:

The Lessee's governing board shall provide MLC with its resolution or ordinance authorizing this Agreement and shall designate the individual(s) to execute all necessary documents used therein.

LEGAL OPINION:

The Lessee's counsel shall furnish MLC with an opinion of counsel letter covering this transaction and the documents used herein.

REIMBURSEMENT:

If Lessee intends to be reimbursed for any equipment cost associated with this agreement, intent for reimbursement from the proceeds of this Agreement must be evidenced, and must qualify under the Treasury Regulation Section 1.150.2.

DOCUMENTATION:

All documentation will be provided by Lessor, its Agents or Assignee, and must be satisfactory to all parties concerned.



ESCROW FUNDING:

- *If applicable*, a GUDPA approved escrow account can be established to make disbursements for a \$500 fee. The proceeds of the lease will be deposited into an Escrow Account. Interest earnings will accrue to the benefit of the Lessee.
- *If applicable*, a non-interest bearing Vendor Payable Account can be established to make disbursements at no fee.

We will need the following prior to disbursements from escrow:

1. Payment Request and Acceptance Certificate signed by authorized signer
2. Vendor Invoice with payment instructions (wire or check)
3. W-9 for Vendor
4. Technology – Invoice with serial numbers
5. Insurance Certificate – Listing the applicable property and liability coverage and listing the lease number, equipment and any VIN#'s or serial numbers.

PREPAYMENT OPTION:

The Lessee will have the option to prepay on any payment date for 102% of the remaining balance.

BASIS OF PROPOSAL:

This proposal is based upon financing being provided by Lessor and should not be construed nor relied upon as a commitment. Such a commitment is subject to formal credit review, approval and execution of mutually acceptable documentation. The contract, and not the proposal, will set forth the agreement between the parties.

We appreciate the opportunity to provide this proposal and look forward to working with you in the future. If the foregoing meets with the School's approval, please date and sign the acceptance below and return the signed proposal to the undersigned via email or fax to 802-372-4775 and subsequently remit payment of \$695.00 for the Documentation Fee. Failure to consummate this transaction once credit approval is granted will result in a \$695.00 fee being assessed to the School. Formal credit approval will be pursued upon receipt of the signed proposal and complete credit package. **Credit approval normally takes ten (10) to fourteen (14) business days.**

If you have any questions or need further information, please do not hesitate to contact me at 802-372-8435.

The foregoing is acknowledged and accepted as of the _____ day of _____, 2017.

Union Township Board of Education, NJ

By: _____

Title: _____

Sincerely,
Reneé

Reneé M. Piché
President

Union Township BOE, NJ - 3 years

Compound Period : Annual

Nominal Annual Rate : 1.870 %

CASH FLOW DATA

Event	Date	Amount	Number	Period	End Date
1 Loan	09/02/2017	763,400.00	1		
2 Payment	10/15/2017	259,774.48	3	Annual	10/15/2019

AMORTIZATION SCHEDULE - Normal Amortization, 360 Day Year

Date	Payment	Interest	Principal	Balance
Loan 09/02/2017				763,400.00
1 10/15/2017	259,774.48	1,705.14	258,069.34	505,330.66
2017 Totals	259,774.48	1,705.14	258,069.34	
2 10/15/2018	259,774.48	9,449.68	250,324.80	255,005.86
2018 Totals	259,774.48	9,449.68	250,324.80	
3 10/15/2019	259,774.48	4,768.62	255,005.86	0.00
2019 Totals	259,774.48	4,768.62	255,005.86	
Grand Totals	779,323.44	15,923.44	763,400.00	

Township of Union School District

County of Union, New Jersey

Quote for Lease Purchase Financing Quote Opening: 1:00 P.M., August 2, 2017

***QUOTE PROPOSAL FORM**

Name of Respondent: Municipal Leasing Consultants

Address: 7 Old Town Lane
Grand Isle, VT 05458

Contact: Renee M. Piche

Phone: (802) 372-8435 Fax #: (802) 372-4775

E-mail: renee.piche@powerofleasing.com

A. INTEREST RATE QUOTED 1.87 %

B. Submission Date Rate: The ICE Data Market Reports for like term
Constant Maturities <https://www.theice.com/marketdata/reports/180>
as of Friday prior to bid. 1.708 %

C. Date and Term of ICE Swap Rate Constant Maturity: Dated 3yrs Term _____

D. Alternative Index Proposed Check if Applicable N/A

E. Purchase Option Rate (number of basis points
below interest rate quote or expressed as a percentage
above the outstanding principal balance.) 102 %

F. Additional Costs. If there are any additional costs associated with this closing, then please place an 'X' in
the space provided and include a detailed list and total amount on an attached sheet)

*500 ESCROW

Proposal submitted by: Renee M Piche
Authorized Signature

Renee M. Piche
Printed Name

Title: President

Date: 7/26/2017

**(All Quotes must be submitted on this form to be considered responsive, failure to do so will be grounds for Quote rejection. Proposal letters need not be included or substituted for this form.)*

AFFIRMATIVE ACTION QUESTIONNAIRE

This form is to be completed and returned with the Quote. However, we will accept in lieu of this Questionnaire, Affirmative Action Evidence stapled to this page.

1. Our company has a federal Affirmative Action Plan approval. Yes No
If yes, please attach a copy of the plan to this questionnaire.

2. Our company has a N.J. State Certificate of Employee Information Report Yes No
If yes, please attach a copy of the certificate to this questionnaire.

3. If you answered "NO" to both questions No. 1 and 2, you must apply for an affirmative action Employee Information Report – Form AA302.

Please visit the New Jersey Department of Treasury website for the Division of Public Contracts Equal Employment Opportunity Compliance:

www.state.nj.us/treasury/contract_compliance/

- Click on "Employee Information Report"
- Complete and submit the form with the appropriate payment to:

Department of Treasury
Division of Public Contracts/EEO Compliance
P.O. Box 209
Trenton, NJ 08625-0002

All fees for this application are to be paid directly to the State of New Jersey. A copy shall be submitted to us within seven (7) days of the notice of the intent to award the contract or the signing of the contract.

I certify that the above information is correct to the best of my knowledge.

Name: Renee M. Piche
Signature: Renee M Piche
Title: President Date: 7/26/2017
Name of Company: Municipal Leasing Consultants
Address: 7 Old Town Lane
City, State, Zip: Grand Isle, VT 05458



STATE OF NEW JERSEY BUSINESS REGISTRATION CERTIFICATE

Taxpayer Name:	MUNICIPAL LEASING CONSULTANTS LLC
Trade Name:	
Address:	7 OLD TOWN LANE GRAND ISLE, VT 05458
Certificate Number:	1580129
Effective Date:	August 03, 2010
Date of Issuance:	August 03, 2010

For Office Use Only:
20100803152056186

Certification 45980

**CERTIFICATE OF EMPLOYEE INFORMATION REPORT
INITIAL**

This is to certify that the contractor listed below has submitted an Employee Information Report pursuant to N.J.A.C. 17:27-1.1 et. seq. and the State Treasurer has approved said report. This approval will remain in effect for the period of **15-JAN-2011** to **15-JAN-2018**

**MUNICIPAL LEASING CONSULTANTS
7 OLD TOWN LANE
GRAND ISLE VT 05458**



A handwritten signature in black ink, appearing to read "Andrew P. Sidamon-Eristoff".

Andrew P. Sidamon-Eristoff
State Treasurer

Township of Union School District

County of Union, New Jersey

Quote for Lease Purchase Financing Quote Opening: 1:00 P.M., August 2, 2017

***QUOTE PROPOSAL FORM**

Name of Respondent: _____

Address: _____
US Bancorp Government Leasing & Finance, Inc.
10 Smoke-Rise Lane
Annandale, NJ 08801
Phone: 908-894-5520
E-mail: lyn.nitz@usbank.com

Contact: _____

Phone: _____ Fax #: 800.797.3962

E-mail: _____

A. INTEREST RATE QUOTED 2.197 %

B. Submission Date Rate: The ICE Data Market Reports for like term Constant Maturities <https://www.theice.com/marketdata/reports/180> as of Friday prior to bid.21 %

C. Date and Term of ICE Swap Rate Constant Maturity: Dated 7/27/17 Term 3yr

D. Alternative Index Proposed Check if Applicable

E. Purchase Option Rate (number of basis points below interest rate quote or expressed as a percentage above the outstanding principal balance.) 103% or break funding fees

F. Additional Costs. If there are any additional costs associated with this closing, then please place an 'X' in the space provided and include a detailed list and total amount on an attached sheet)

Proposal submitted by: Lyn Nitz
Authorized Signature

Lyn Nitz
Printed Name

Title: Vice President

Date: 8/1/17

**(All Quotes must be submitted on this form to be considered responsive, failure to do so will be grounds for Quote rejection. Proposal letters need not be included or substituted for this form.)*

Compounding Period: Annual

Nominal Annual Rate: 2.197%

Cash Flow Data - Loans and Payments

Event	Date	Amount	Number	Period	End Date
1 Loan	09/01/2017	763,400.00	1		
2 Payment	10/15/2017	260,714.57	3	Annual	10/15/2019

TValue Amortization Schedule - Normal, 360 Day Year

	Date	Payment	Interest	Principal	Balance
Loan	09/01/2017				763,400.00
1	10/15/2017	260,714.57	2,049.90	258,664.67	504,735.33
2017 Totals		260,714.57	2,049.90	258,664.67	
2	10/15/2018	260,714.57	11,089.04	249,625.53	255,109.80
2018 Totals		260,714.57	11,089.04	249,625.53	
3	10/15/2019	260,714.57	5,604.77	255,109.80	0.00
2019 Totals		260,714.57	5,604.77	255,109.80	
Grand Totals		782,143.71	18,743.71	763,400.00	

Last interest amount increased by 0.01 due to rounding.

ANNUAL PERCENTAGE RATE	FINANCE CHARGE	Amount Financed	Total of Payments
The cost of your credit as a yearly rate. 2.197%	The dollar amount the credit will cost you. \$18,743.71	The amount of credit provided to you or on your behalf. \$763,400.00	The amount you will have paid after you have made all payments as scheduled. \$782,143.71

NJ GUDPA Escrow Agent

Betsy Wilkens
First Hope Bank
161 Newton Sparta Road, Newton, NJ 07860
Ph: 973-729-8333 fx: 908-459-6096
bwilkens@firsthope.com

Escrow Fees:

\$500 fee for 6 months; \$500 fee every additional 6 months

Alternate Index Language

If the transaction does not close on or before **September 28 , 2017** the fixed interest rate will be subject to an index based on any change in the yield on the International Swaps and Derivatives Association matched maturity rates as announced daily by ICE Swap Rates USD Rates 1100 and in effect as of the close of business 7 days prior to the commencement date of the lease. Lender will adjust the monthly payment based upon 65% of the change in the above mentioned index as long as the original economic return is maintained as determined by the Lender.

1. **Rates will be held for a period of approximately sixty (60) days from the date of bid opening.** If this lease does not fund within **60** days of the bid opening, the interest rate will be adjusted in a proportion to the percentage of the like term **ICE SWAPS** constant maturities one week prior to the new funding date.

Prepayment Option:

No call year one; thereafter prepayment is permitted on any payment date at the lesser of a break funding fee or 103% of the outstanding balance in full, no partial prepayments are permitted.

AFFIRMATIVE ACTION QUESTIONNAIRE

This form is to be completed and returned with the Quote. However, we will accept in lieu of this Questionnaire, Affirmative Action Evidence stapled to this page.

1. Our company has a federal Affirmative Action Plan approval. Yes No

If yes, please attach a copy of the plan to this questionnaire.

2. Our company has a N.J. State Certificate of Employee Information Report Yes No

If yes, please attach a copy of the certificate to this questionnaire.

3. If you answered "NO" to both questions No. 1 and 2, you must apply for an affirmative action Employee Information Report – Form AA302.

Please visit the New Jersey Department of Treasury website for the Division of Public Contracts Equal Employment Opportunity Compliance:

www.state.nj.us/treasury/contract_compliance/

- Click on "Employee Information Report"
- Complete and submit the form with the appropriate payment to:

Department of Treasury
Division of Public Contracts/EEO Compliance
P.O. Box 209
Trenton, NJ 08625-0002

All fees for this application are to be paid directly to the State of New Jersey. A copy shall be submitted to us within seven (7) days of the notice of the intent to award the contract or the signing of the contract.

I certify that the above information is correct to the best of my knowledge.

Name: Lyn Nite

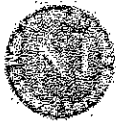
Signature: *Lyn Nite*

Title: Vice President Date: 8/1/17

Name of Company: US Bancorp Government Leasing & Finance, Inc.

Address: 10 Smoke Rise Lane
Annandale, NJ 08801
Phone: 908-894-5520
E-mail: lyn.nite@usbank.com

City, State, Zip: _____



STATE OF NEW JERSEY
BUSINESS REGISTRATION CERTIFICATE

Taxpayer Name: TEX WADK SA
Trade Name:
Address: 870 HIGHLAND BLVD. SUITE 1100
MUNICIPALITY, NJ 07030
Certificate Number: 0001770
Effective Date: January 1, 1996
Date of Expiration: August 31, 2001

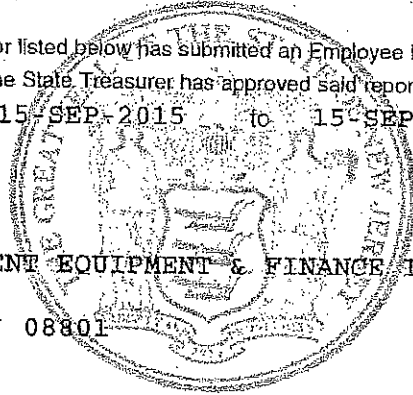
For Office Use Only:
City/County/State

Certification 55011

**CERTIFICATE OF EMPLOYEE INFORMATION REPORT
INITIAL**

This is to certify that the contractor listed below has submitted an Employee Information Report pursuant to N.J.A.C. 17:27-1.1 et. seq. and the State Treasurer has approved said report. This approval will remain in effect for the period of **15-SEP-2015** to **15-SEP-2022**

U.S. BANCORP GOVERNMENT EQUIPMENT & FINANCE I
10 SMOKE RISE LANE
ANNANDALE NJ 08801



Robert A. Romano

Robert A. Romano,
Acting State Treasurer

Request for Taxpayer Identification Number and Certification

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

Print or type
 See Specific Instructions on page 2.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. U.S. Bancorp Government Leasing and Finance, Inc.	
2 Business name/disregarded entity name, if different from above	
3 Check appropriate box for federal tax classification; check only one of the following seven boxes: <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ Note: For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input type="checkbox"/> Other (see instructions) ▶ _____ <input type="checkbox"/> C Corporation <input checked="" type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) <u>2</u> Exemption from FATCA reporting code (if any) _____ (Applies to accounts maintained outside the U.S.)
5 Address (number, street, and apt. or suite no.) 1310 Madrid Street, Suite 100	Requester's name and address (optional)
6 City, state, and ZIP code Marshall, MN 56258	
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 Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number	
[] [] [] - [] [] - [] [] [] []	
or	
Employer identification number	
4 5 - 3 7 9 8 1 4 8	

Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

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 on page 3.

Sign Here	Signature of U.S. person ▶	Date ▶ 7.28.2015
------------------	----------------------------	------------------

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.
Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/w9.

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 (miscellaneous types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by broker)
- 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?* on page 2.

- By signing the filled-out form, you:
1. Certify that the TIN you are giving is correct for 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?* on page 2 for further information.