



TOWN OF ANDOVER

Department of Public Works
5 Campanelli Drive
Andover, MA 01810
(978) 623-8700
www.andoverma.gov

ATTENTION

Attached is the 2021-2022 Snowplow Contractor Information and Contracts. If you are interested in Plowing for the Town of Andover this year, we encourage you to attend one of our informational meetings. Details are below:

Date: Monday, October 25, 2021

Time: 9:00am and or 1:00pm

Location: MSF, 5 Campanelli Drive, Andover, MA 01810

We have raised our rates this year and we will once again be offering the attendance bonus. In order to be eligible for the bonus you must submit your paperwork no later than November 15, 2021.

Contractors that meet specific guidelines for attendance on snow and duties will be paid a 10% Attendance Bonus at the end of the season. Percentage will be based on the total compensation for actual hours worked paid out to the Contractor during the 2021-2022 snow and ice season. The Contractor must meet the following criteria in order to classify for the Attendance Bonus:

- Contractor must have all required paperwork submitted, accepted and up to date with the Town no later than November 15, 2021.
- Contractor must be in compliance with all rules and regulations for snow and ice removal and snow hauling operations. If at any time during the course of the season, the Contractor is found to be in violation of any of these rules and regulations, Contractor will be disqualified for the Attendance Bonus.
- Contractor must not have any outstanding damage claims due to the performance of snow and ice removal operations for the 2021-2022 snow and ice season.
- Contractor must be available for every event and have all pieces of equipment registered to plow with the Town of Andover available for every event.
- In the event that a piece of equipment breaks down and must be removed from operations, the removal of this piece of equipment will not count against the Contractor as being "available" for that particular storm event. However, this piece of equipment must be available for snow and ice removal operations for the next storm event in order to qualify for the Attendance Bonus.
- Attendance Bonus shall be calculated at the end of the snow and ice season and shall be paid out no later than May 1st following the end of the season.

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If you have any questions please call 978-623-8715 or email dpw-highway@andoverma.gov

TOWN OF ANDOVER ~ DEPARTMENT OF PUBLIC WORKS HIGHWAY DIVISION

SnowPlowing - Hired Vehicle Information

Please complete the information below as requested and return along with
a copy of the **VALID REGISTRATION for EACH VEHICLE LISTED**

VENDOR INFORMATION	COMPANY	SS/FEDERAL ID#
	ADDRESS	FAX NUMBER
	CITY, STATE, ZIP	E-MAIL

PAYABLE INFO IF DIFFERENT	COMPANY	
	ADDRESS	
	CITY, STATE, ZIP	

MAKE CHECKS PAYABLE TO: _____

CONTACT INFORMATION	Name	Primary Phone #	Cell Phone	Other

VEHICLE INFORMATION		Type of Vehicle	Year	Make & Model	Registration # and State	Bucket Size (loader)
	VEHICLE #1					
	VEHICLE #2					
	VEHICLE #3					
	VEHICLE #4					

DRIVERS	NAME	PHONE#



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2021 – 2022 ~ HIRED CONTRACTORS SNOW AND ICE REMOVAL & SNOW HAULING OPERATIONS

All contractors interested in plowing for the Town this winter please read the attached information, complete the required forms, and return with copies of current registrations for all vehicles to be used. All required paperwork must be returned by 11/15/2021

Equipment Rates

The following are the established rates for 2021 – 2021:

EQUIPMENT	RATE
Pickup (250 or under)	\$84.00
1 Ton (350/450)	\$95.00
6-Wheeler (550/650)	\$105.00
6-Wheeler w/Wing Plow attachment	\$120.00
10-Wheeler	\$125.00
Loader (2 yards or less)	\$132.00
Loader (Over 2 yards)	\$142.00
Hauling Snow	\$100.00
Bobcat/Skid steer w/v-plow or blower	\$94.50
Pretreating	\$126.00
Liquid Deicer Tanker	\$150.00
Sidewalk Crew A – 2 Men, Pick-up Truck, Snow Blower, Shovels and 5 extra pins	\$150.00
Sidewalk Crew B – 3 Men, pick-up truck, Trailer, Bobcat w/snow blower attachment, Snow blower, Shovels and 5 extra pins	\$250.00

Attendance Bonus

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- Attendance Bonus shall be calculated at the end of the snow and ice season and shall be paid out no later than May 1st following the end of the season.

Rules and Regulations for Snow and Ice Removal and Snow Hauling Operations

The Town of Andover (hereinafter “Town”), through its Highway Department, has established these Rules and Regulations for the providing of snow & ice removal and hauling services by independent contractors (hereinafter “Contractor”).

1. The Contractor will provide snow plowing services under the direction of the Town.

2. The Contractor will provide a registered vehicle with commercial plates, fuel, a licensed operator, and snow plowing equipment. The Contractor shall equip his vehicle with Emergency Equipment as specified by the Commonwealth of Massachusetts and the vehicle must have working safety lighting in conformity with Massachusetts Highway Department regulations. For Commercial Plate requirement, go to <https://www.mass.gov/files/documents/2018/03/14/540cmr2.pdf>, 2.05, 3 (Definitions), Commercial Plates Required, (g) A vehicle used for hire to plow. Vehicles with passenger plates are not allowed to plow for the Town of Andover.

Safe Lighting

All equipment must be equipped with adequate warning and flashing lights to ensure the vehicle and the operator of safe lighting protection as outlined by the Registry of Motor Vehicles for the operation of on-road construction equipment.

Insurance Requirements

The Contractor must provide the following in regard to insurance:

- Certificate of Insurance for each vehicle to be used in snow/ice operations from your vehicle insurance policy with a minimum coverage of \$300,000 bodily injury and Property Damage per accident (please be sure to list “Town of Andover” as additional insured)
- Workman’s Compensation Insurance – except for owner operators

Call Out Time – Depth of Snow – Approximately Two - Three (2-3) Inches

Contractors will be contacted through our automated system of CodeRed.

Contractors will be required to call an assigned number back to confirm that they will be plowing.

In most storms, the Town will begin to plow when the snow is still falling and is approaching or has reached a depth of approximately two-three (2-3) inches. This depth is not to be construed as a specific starting time to plow snow; it is only a reference, not a standard that will be used by the Town in calling out the Contractors during the winter months. There may be storms that will reach 3” but based on the forecast and temperature of the road, the Highway Superintendent **may not** call out the Contractors. Contractors shall only report for plowing and/or hauling after being contacted by the Highway Superintendent or Foreman. If the Contractor, for any reason, questions whether or not he has been called during any storm, it shall be his responsibility to call the Highway Office to confirm whether he is or is not to plow. It is to be clearly understood by all that this is the dual responsibility of the Contractor and the Town working together.

Substitutions of Vehicles

Any contractor substituting a vehicle pre-registered with the Town is to notify the Highway Superintendent or Foreman prior to reporting to their Snow Route. This is to ensure that the Road Rangers are aware of what vehicles are expected on the Routes. Registration(s) for substitute vehicles are required for payment and may be submitted with invoice.

Scope of Work

The work shall consist of the furnishing of equipment as may be ordered by the Highway Superintendent or Foreman. The work shall be conducted in accordance with the Town of Andover Highway Department needs and schedule. Questions, please contact at 978-623-8802.

- **HIRED PLOWS** - At no time will hired contractors be allowed to plow private work while being paid for work by the town.
- **CUL-DE-SACS/CIRCLES** - Wherever possible, contractors responsible for the snow removal in paved cul-de-sacs, shall plow as follows: large circles (with a radius in excess of 40’) may have snow piled in the middle; middle sized (with a radius between 30’ & 40’) will just **not be** plowed in the middle; smaller (with a radius of less than 30’) need to be completely plowed.

Protection

The contractor will be held responsible for the protection of all property, public and private. Care shall be exercised to ensure that personal and real property is not damaged. The contractor shall be responsible for restoration and/or replacement of property so damaged.

The Contractor shall file a written report with the Town of Andover Highway Department for any known accident or property damage which occurs during the providing of snow plowing services. Said written report shall be submitted within forty-eight hours of the incident and include the date, time, type of accident or damage, other party involved (if applicable), location and any other pertinent information.

Communications & Storm Center

The Town of Andover Storm Center will be located at the Municipal Services Facility, 5 Campanelli Drive, Andover, MA. The following telephone number is available to receive calls at the Highway Department Office between the hours of 7:00am - 3:30pm: **(978) 623-8802** Monday thru Friday, and **during a snow event please contact (978) 623-8803**. If you have any problem whatsoever during a storm, make an effort to first contact the Highway Office, Superintendent or Foreman. If you cannot reach anyone, contact the Police Department dispatcher at **978-623-3500**, who will notify the Highway Superintendent.

EMERGENCY ONLY

Andover Police Department

911 (emergency only)

Vehicles Interfering with Operations

If you encounter vehicles parked on the street that hinder your snow removal operation, **PLEASE NOTIFY THE HIGHWAY SUPERINTENDENT AS SOON AS POSSIBLE**. The Town of Andover Police Department will make every effort to remove the obstruction.

Minimum Payment - Four (4) Hours

The Town of Andover agrees to guarantee a minimum time payment of four (4) hours, consisting of four (4) hours plowing and/or hauling time, per call, when called for either operation. No compensatory time is taken for the attachment or detachment of plowing equipment, breakdowns or meals. When the work period exceeds the minimum four (4) hours plowing the truck shall be paid for the actual number of hours worked, the time to be computed to the nearest one-half hour.

Mandatory – All Contractors – Plowing or Hauling

The contractors must agree to the following:

- All equipment must be in good working condition.
- All streets shall be cleaned for their full paved width and all intersections shall be cleaned and pushed back each and every storm, regardless of snow depth.
- No plow shall wander from its assigned route unless specifically ordered to do so by the Superintendent or Foreman.
- Include a reliable emergency telephone number in their contract where 24-hour contact can be made. **All vehicles must report within one hour of notification.**
- When directed, vehicles will travel to and from their routes with blades down and working and then upon their arrival only plow on their assigned route, unless instructed otherwise.
- Drivers must notify the Highway Superintendent or Foreman when leaving and returning to their vehicles for meals or relief.
- Instruct operating personnel, if at all possible, to curtail “breaks” until all roadways are at least opened.
- Report all damages to private property immediately to the Highway Superintendent or Foreman.
- Extend proper courtesy to all citizens and refer them to the Highway Office when demands are unreasonable.
- Drivers familiarize themselves with special instructions to avoid missing streets, inadvertently piling snow in front of garages and exits and widening of comers which require special attention.

Inspection of Work – ROAD RANGERS

The Highway Superintendent, Foreman or Road Rangers shall inspect the work and give directions pertaining to the work or pertaining to the safety and convenience of the public. The contractor shall notify the Highway Superintendent or Foreman of the time of starting work, interruptions and delays. If the work done or any part thereof is not acceptable, the Highway Superintendent shall notify the Contractor in order that it may be resolved as soon as possible.

Subletting or Assignment of Contract

The Contractor shall keep the work under his personal control and shall not assign by power of attorney or otherwise or sublet the work or any part thereof.

Responsibility for Damage Claims

The contractor shall indemnify and save harmless the Town of Andover and all its officers, agents and employees against all suits, claims or liabilities of every name and nature, for or on account of any injuries to persons or damages to property arising out of or in consequence of these acts or omissions of the contractor in the performance of the work covered by the contract.

Health and Sobriety Requirement

- All contractors shall hereby agree, as a condition precedent to engaging in snowplowing services for the Town of Andover (the “Town”), to indemnify, defend and hold harmless the Town, its agents, servants and employees, from and against any claim, loss, damage, liability or expense of any kind or nature arising from or resulting from or related to the alleged failure to comply with the alcohol and controlled substance use and testing requirements of the Commercial Motor Vehicle Safety Act of 1986, as enacted, and the Omnibus Transportation Employee Testing Act of 1991, as enacted and regulations promulgated thereunder (collectively “the Acts”).
- The Highway Superintendent and Foreman have the right to have the Town of Andover Police Department perform a field sobriety test on any driver, which in the opinion of the Superintendent or Foreman feels there is some question concerning the driver’s health or sobriety. In the event a driver fails the sobriety test and therefore is not allowed to operate the equipment he will not receive compensation from the Town and the contractor shall supply a new driver at no additional cost to the Town to satisfy his contract requirements. Contractor hereby agrees to undertake full compliance with the Acts and shall reimburse the Town for any damage resulting from a failure to comply with the Acts.

Indemnification

The Contractor shall indemnify, defend and save harmless the Town, its officers, agents and employees from and against any and all damages, liabilities, actions, suits, proceedings, claims, demands, losses, costs, expenses, recoveries and judgments of every nature and description (including reasonable attorneys’ fees) brought or recovered against them that may arise in whole or in part out of or in connection with the work being performed or to be performed, or out of any act or omission by the Contractor, its employees, agents, subcontractors, material men, and anyone directly or indirectly employed by any of them or anyone for whose acts any of them may be liable, regardless of whether or not it is caused in part by any party indemnified hereunder. The Contractor further agrees to reimburse the Town for damage to its property caused by Contractor, its employees, agents, subcontractors or material men, and anyone directly or indirectly employed by any of them or anyone for whose acts any of them may be liable, including damages caused by his, it’s or their use of faulty, defective or unsuitable material or equipment, unless the damage is caused by the Town’s gross negligence or willful misconduct. The existence of insurance shall in no way limit the scope of this indemnification.

Forum & Choice of Law

This Contract and any performance herein shall be governed by and be construed in accordance with the laws of the Commonwealth. Any and all proceedings or actions relating to subject matter herein shall be brought and maintained in the courts of the Commonwealth or the federal district court sitting in the Commonwealth, which shall have exclusive jurisdiction thereof. This paragraph shall not be construed to limit any other legal rights of the parties.

Payment

The Contractor must submit bills that include hourly rate, hours, dates and company name, address and phone numbers for snow removal operations payment so as to meet with the Highway Department’s and the Town Accountant’s approval for final payment. Pursuant to M.G.L. Ch. 29, Section 29C, Invoices will be paid within 45 days provided all information submitted on the invoice is correct. All hours of work shall be verified with the foreman or Superintendent prior to payment. The hourly rates will apply for all equipment with no premium for nights, Saturdays, Sundays or holidays.

Invoices may be e-mailed if using an accounting software application such as Quicken or QuickBooks providing that the following information is included on the invoice: Vehicle registration number, hours worked including start and stop times, Route #, School location (if applicable), Plow blade size, and any Hauling or Snow Dump operations provided. E-mailed invoices not meeting these requirements are subject to not being paid.

Familiarization with Contract Documents

Failure of the contractor to familiarize himself completely with all the enclosed documents and their contents shall in no way release the Contractor from any obligation with respect to the Contract.

Cause for Cancellation of Contract

- Use of unauthorized drugs and/or alcohol during performance of job.
- Use of prescription drugs that may impair the judgment of the driver.
- Exhibit questionable behavior during performance of job.
- Not possessing a valid driver's license.
- Demonstrated unacceptable performance of work assignment.
- Contractor considered being unreliable due to timeliness of response to work assignment after being notified by Highway Department.
- Equipment not in good working order.
- Extended coffee breaks and/or lunches.

REQUIREMENTS FOR HIRE FORM

Please return all paperwork as indicated below along with required signature.

Registered owners agree to provide fuel, operator and vehicle. Contractors are also required to carry emergency equipment as specified by The Commonwealth of Massachusetts.

The Town of Andover presumes you will adhere to all applicable Department of Transportation regulations with respect to drug and alcohol testing for CDL license holders.

Required paperwork checklist: (Please review checklist below to make sure all paperwork is included)

- Review and update enclosed **Snow Plowing Hired Vehicle Information** form
- **OUT OF STATE** registered equipment must have apportioned plates
- Complete and sign below for agreement of **Hired Contractors Snow and Ice Removal & Snow Hauling Operations**
- Certificate of insurance for each vehicle to be used in snow/ice operations from your vehicle insurance policy with a minimum coverage of \$300,000 Bodily Injury and Property Damage per accident listing “Town of Andover” as additional insured as in accordance with the above stated insurance requirements.
- The Town of Andover highly suggests that any vehicle providing services related to Snow/Ice Operations have additional coverage for snow plowing operations.
- Workman’s Compensation Insurance documentation – except for owner operators
- A copy of the **CURRENT COMMERCIAL** registration is required for each vehicle.
- (Dealer, Repair, Passenger Plates etc. **NOT ALLOWED** for on-street plowing)
- **W9 form** – We are required to update W-9’s each year for all contractors. We have included a copy for your convenience, and you may also download the form from the State’s website, www.mass.gov
- **Administrative Provisions as Related to State Taxation** certification form

Please sign below and return this page no later than November 15, 2021.

I am aware and understand the Town of Andover’s Policy as it relates to:

Hired Contractors Snow and Ice Removal & Snow Hauling Operations

NAME OF BUSINESS /INDIVIDUAL _____

SIGNATURE: _____ DATE: _____

ADMINISTRATIVE PROVISIONS AS RELATED TO STATE TAXATION

STATE LAW NOW MANDATES THAT TO DO BUSINESS WITH THE TOWN OF ANDOVER the Massachusetts Revenue Enforcement and Protection Program of 1983 requires that the following be supplied:

Pursuant to M.G.L. Ch 62C, section 49A, I certify that under penalties of perjury that I, to my best knowledge and belief, have filed all Mass. State Tax Returns, and paid all Mass. State Taxes required under law.

Social Security Number

Signature of Individual

or

Corporate Name

By: _____
Corporate officer (if applicable)

Request for Taxpayer Identification Number and Certification

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

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

Print or type.	See Specific Instructions on page 3.	<p>1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.</p> <hr/> <p>2 Business name/disregarded entity name, if different from above</p> <hr/> <p>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.</p> <p><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</p> <p><input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____</p> <p>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.</p> <p><input type="checkbox"/> Other (see instructions) ▶ _____</p>	<p>4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):</p> <p>Exempt payee code (if any) _____</p> <p>Exemption from FATCA reporting code (if any) _____</p> <p style="font-size: small;">(Applies to accounts maintained outside the U.S.)</p>
		<p>5 Address (number, street, and apt. or suite no.) See instructions.</p> <hr/> <p>6 City, state, and ZIP code</p> <hr/> <p>7 List account number(s) here (optional)</p> <hr/>	<p>Requester's name and address (optional)</p> <hr/>

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. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number											
				-			-				
or											
Employer identification number											
				-							

Part II Certification

Under penalties of perjury, I certify that:

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

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

Sign Here	Signature of U.S. person ▶	Date ▶
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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), ABLE 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.

SNOW/ICE HIRED CONTRACTORS PLEASE READ

Please make sure all of the items below are included with your signed contract:

- A copy of the current commercial registration for each vehicle **even if you think we have a copy on file.**
- Certificate of insurance for each vehicle to be used in snow/ice operations from your vehicle insurance policy with a minimum coverage of \$300,000 Bodily injury and Property Damage per accident listing “Town of Andover” as additional insurance. (This can be emailed directly from your insurance agent)
- W9 Form – We are required to update W-9’s each year for all contractors
- Administrative Provisions as Related to State Taxation certification form (Page 8)
- Signed agreement of Hired Contractors Snow and Ice Removal & Snow Hauling Operations (Page 7)

Any questions please email dpw-highway@andoverma.gov or call Amy Salvi at 978-623-8715.