

# Event Summary - Pipette Calibration and Preventative Maintenance Services for DCI Crime Lab

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<b>Vendor:</b>	NBS Calibrations	<b>Type</b>	Request for Proposal
<b>Number</b>	005-RFP-0370-2023	<b>Stage Title</b>	-
<b>Organization</b>	DASlowa	<b>Currency</b>	US Dollar
<b>Exported on</b>	4/3/2023	<b>Exported by</b>	Sara Grier
<b>Payment Terms</b>	0% 0, Net 60	<b>Sealed Bid</b>	Yes
<b>Intend to Bid</b>	Yes	<b>Bid Total</b>	0.00 USD

## Event Dates

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<b>Time Zone</b>	CDT/CST - Central Standard Time (US/Central)
<b>Released</b>	-
<b>Open</b>	3/7/2023 8:00 AM CST
<b>Close</b>	3/31/2023 2:00 PM CDT
<b>Submission Date</b>	3/29/2023 10:55 AM CDT
<b>Sealed Bid</b>	3/31/2023 2:00 PM
<b>Question Submission Close</b>	3/21/2023 3:00 PM CDT

## Event Users

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### Contacts

**Sara Grier**

[sara.grier@iowa.gov](mailto:sara.grier@iowa.gov)

Phone +1 515-823-9083

## Description

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The purpose of this Request for Proposal (RFP) is to solicit proposals from qualified providers to provide the goods and/or services described further in this RFP to the Lead Agency and any Participating Agencies. The Lead Agency intends to award a contract(s) beginning and ending on the dates listed in the solicitation, and the Lead Agency may extend the contract(s) for up to the number of annual extensions identified in the solicitation at the sole discretion of the Lead Agency. Any contract(s) resulting from the RFP shall not be an exclusive contract.

This RFP is designed to provide Respondents with the information necessary for the preparation of competitive proposals. The RFP process is for the Lead Agency's and Participating Agencies' benefit and is intended to provide the Lead Agency with competitive information to assist in the selection process. It is not intended to be comprehensive. Each Respondent is responsible for determining all factors necessary for the submission of a comprehensive proposal.

**It is advised to "Save Progress" often and especially after uploading documents.**

**NOTE: Anytime the Respondent opens The posting after the initial submission, they MUST certify and resubmit. No information will be lost from the initial submission.**

**NOTE: The Respondent must approve and resubmit their proposal after an amendment has been posted by the Issuing Officer. If the proposal was submitted before the amendment, all information will be saved. The Respondent only needs to read and acknowledge the amendment.**

**Instructions for Amendments:** Answer the newly posted question in the Questions Section, and CERTIFY and SUBMIT your bid again (if previously submitted).

The Iowa DCI Crime Laboratory currently has approximately 200 pipettes, with most of those being single channel manual pipettes. However, the laboratory does have several electronic single and multichannel pipettes as well. Approximately 180 of the total laboratory pipettes that require calibration and preventative maintenance (PM's) are assigned to the DNA section of the laboratory. Approximately 20 of the total laboratory pipettes that require calibration and PM's are assigned to the Toxicology/Drug pipettes. These total numbers are subject to change

### **Contract Term**

The term of the awarded contract will begin upon award and end on April 30, 2025.

The Agency shall have the sole option to renew the contract upon the same or more favorable terms and conditions for up to 5 annual extensions. The resulting contract will be available to all State Agencies.

## Stage Description

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No description available.

1 ★ **Instructions To Vendor :**

Respondent shall complete and upload the Certification of Proposal.

**Prerequisite Content:**

**Certification of Proposal**

Certification of Proposal.pdf                      ../../Attachments/PrereqAttachments/Certification of Proposal.pdf

**Certification**

I certify that the contents of the Proposal submitted are true and accurate. ✓

**Vendor Must Also Upload a File:**

No

2 ★ **Instructions To Vendor :**

Respondent shall read and authorize to release information for their Proposal.

**Certification**

I certify that I have read and agree to the Authorization to Release Information above. ✓

**Vendor Must Also Upload a File:**

No

**Prerequisite Content:**

Respondent hereby authorizes the Iowa Department of Administrative Services ("Agency") or a member of the Evaluation Committee to obtain information regarding its performance on other contracts, agreements or other business arrangements, its business reputation, and any other matter pertinent to evaluation and the selection of a successful Respondent in response to RFP.

The Respondent acknowledges that it may not agree with the information and opinions given by such person or entity in response to a reference request. The Respondent acknowledges that the information and opinions given by such person or entity may hurt its chances to receive contract awards from the State or may otherwise hurt its reputation or operations. The Respondent is willing to take that risk.

The Respondent hereby releases, acquits and forever discharges the State of Iowa, the Agency, their officers, directors, employees and agents from any and all liability whatsoever, including all claims, demands and causes of action of every nature and kind affecting the undersigned that it may have or ever claim to have relating to information, data, opinions, and references obtained by the Agency or the Evaluation Committee in the evaluation and selection of a successful Respondent in response to the RFP.

The Respondent authorizes representatives of the Agency or the Evaluation Committee to contact any and all of the persons, entities, and references which are, directly or indirectly, listed, submitted, or referenced in the Respondent's Proposal submitted in response to RFP.

The Respondent further authorizes any and all persons, and entities to provide information, data, and opinions with regard to its performance under any contract, agreement, or other business arrangement, its ability to perform, business reputation, and any other matter pertinent to the evaluation of the Respondent's Proposal. The Respondent hereby releases, acquits and forever discharges any such person or entity and their officers, directors, employees and agents from any and all liability whatsoever, including all claims, demands and causes of action of every nature and kind affecting the Respondent that it may have or ever claim to have relating to information, data, opinions, and references supplied to the Agency or the Evaluation Committee in the evaluation and selection of a successful Respondent in response to RFP.

## Buyer Attachments

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005-RFP-0370-2023 Pipette DCI  
Lab.pdf

005-RFP-0370-2023 Pipette DCI  
Lab.pdf

../Attachments/005-RFP-0370-2023  
Pipette DCI Lab.pdf

005-RFP-0370-2023 Price Chart.xlsx

005-RFP-0370-2023 Price  
Chart.xlsx

../Attachments/005-RFP-0370-2023  
Price Chart.xlsx

## Vendor Attachments

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2023 Pipette Bid2.pdf

2023 Pipette Bid2.pdf

../SupplierAttachments/SupplierAttachments/2023 Pipette Bid2.pdf

## Questions

### Page 1

#### Group 1

- 1.1 Confidential Treatment of Information - Is Respondent requesting confidential treatment of specific information? ★
- Yes/No
- No
- 1.2 A Respondent requesting confidential treatment of specific information shall: (1) fully complete and sign Part 2 of Form 22, (2) conspicuously mark the outside of its Proposal as containing confidential information, (3) mark each page upon which the Respondent believes confidential information appears and CLEARLY IDENTIFY EACH ITEM for which confidential treatment is requested; MARKING A PAGE IN THE PAGE MARGIN IS NOT SUFFICIENT IDENTIFICATION, and (4) submit a "Public Copy" from which the confidential information has been excised. ★
- File Upload
- No response.
- Form 22 - ../../Attachments/QuestionAttachments/Form 22.docx
- 1.3 Respondent must attach separate Technical Proposal file. ★🔒
- File Upload
- Proposal.pdf - ./SupplierAttachments/QuestionAttachments/Proposal.pdf
- 1.4 Respondent must attach separate Cost Proposal file. ★🔒
- File Upload
- Cost.pdf - ./SupplierAttachments/QuestionAttachments/Cost.pdf
- 1.5 Service Terms and Conditions - The Contract(s) that the Agency expects to award as a result of this solicitation will be based upon the Proposal submitted by the successful Respondent and the solicitation. The contract between the Agency and the successful Respondent shall be a combination of the specifications, terms and conditions of the solicitation, the contract terms and conditions in this solicitation, the offer of the Respondent contained in the Proposal submitted by the Respondent, written clarifications or changes made in accordance with the provisions of the solicitation, and any other terms deemed necessary by the Agency, except that no objection or amendment by a Respondent to the provisions or terms and conditions of the solicitation shall be incorporated into the Contract unless the Agency has explicitly accepted the Respondent's objection or amendment in writing. The contract terms and conditions contained in this solicitation will be incorporated into the Contract. ★
- Yes/No
- Yes
- General Terms and Conditions for Service Contracts/Solicitations Effective 5/1/2016 - ../../Attachments/QuestionAttachments/050116 terms services.pdf
- 1.6 If a Respondent takes exception to a provision, it must state the reason for the exception using the attached "Exceptions Form" and the specific contract language it proposes to include in place of the provision. Exceptions that materially change these terms or the requirements of the solicitation may be deemed non-responsive by the State, in its sole discretion, resulting in possible disqualification of the Proposal. The Agency reserves the right to either award a Contract(s) without further negotiation with the successful Respondent or to negotiate contract terms with the selected Respondent if the best interests of the Agency would be served. ★
- File Upload
- No response.
- Exception + Form - ../../Attachments/QuestionAttachments/RFP Exceptions+Form.docx

## Q&A Board

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### Subject = Multi-Channel Pipette

### Public Thread

Q: For multi-channel pipettes, we offer calibration with as-found and as-left data. If a multi-channel pipette requires repair, we will provide you with a repair quote and ask for your permission before proceeding.

Question added by: Sara Grier

3/8/2023 8:15 AM CST

A: This is acceptable.

Answered by: Sara Grier

3/8/2023 8:15 AM CST

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### Subject = Levels

### Public Thread

Q: We offer two levels of service for single-channel pipettes: calibration with as-found and as-left data, and calibration with as-found and as-left data plus a preventative maintenance service, replacing O-ring and spring. Please let us know if you require preventative maintenance on all pipettes, or just the data.

Question added by: Sara Grier

3/8/2023 8:15 AM CST

A: Calibration with as-found and as-left data plus a preventative maintenance service, replacing O-ring and spring. This is the level of service that I have underlined. That is what we would want for each pipette.

Answered by: Sara Grier

3/8/2023 8:15 AM CST

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### Subject = Onsite

### Public Thread

Q: Please note that SIMCO does not offer onsite calibrations for pipettes. The environment in which the calibration is performed can affect the accuracy of the results, and factors such as temperature, humidity, and air pressure can all influence the volume dispensed by the pipette. Therefore, all pipette calibrations would be serviced at a SIMCO lab. Would this be acceptable?

Question added by: Sara Grier

3/8/2023 8:13 AM CST

A: No, we require on-site calibrations just as the RFP document says. We have approximately 200 pipettes as the RFP states. We cannot mail in that many pipettes for offsite service and cannot coordinate specific work areas being without their pipettes for several days to a week.

Answered by: Sara Grier

3/8/2023 8:13 AM CST

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### Subject = Accredited

### Public Thread

Q: Second, please confirm the calibration service level required. Is the lab only required to be 17025 Accredited, or do the calibrations also need to be accredited? Please see the attached SIMCO calibration levels for clarification.

Question added by: Sara Grier

3/8/2023 8:13 AM CST

A: The pipette calibrations need to be performed by a vendor that is ISO17025 accredited and the vendor's accreditation status should be displayed on the certificate that you provide for each pipette that you calibrate and service.

Answered by: Sara Grier

3/8/2023 8:13 AM CST

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### Subject = Calibration

### Public Thread

Q: First, could you please provide additional information about the pipettes? To accurately identify capability, we require the manufacturer, model number, calibration interval, and due dates

Question added by: Sara Grier

3/8/2023 8:12 AM CST

A: We have several different brands of pipettes as described in the RFP document. The calibration interval would be 6 months with due dates of June 30th (first yearly calibration) and December 31st (second yearly calibration).

Answered by: Sara Grier

3/8/2023 8:12 AM CST

Transmittal Letter

March 28, 2023  
Andrew Rodriguez  
9150 Isanti St. NE  
Blain, MN 55449  
Northern Balance and Scale Inc. (DBA: NBS Calibrations)  
800-722-5398  
[andrewr@nbscalibrations.com](mailto:andrewr@nbscalibrations.com)

Sara Grier  
Purchasing Agent  
Admin Services Dept  
1305 E. Walnut St.  
Des Moines, IA 50319

To whom it may concern,

I am submitting this letter and bid entitled "Pipette Calibration and Preventative Maintenance Services for DCI Crime Lab" This bid assumes that if it is granted, all parties will work together to develop a mutually agreeable construction schedule. This bid is also based on information provided at this time. Any revisions required at a later date will be subject to price review at that time. We reserve the right to withdraw this bid if it is not accepted within 45 days.

Thank you for giving us this opportunity. We look forward to hearing from you.

Sincerely,

Andrew Rodriguez  
President

## Executive Summary

March 28, 2023  
Andrew Rodriguez  
9150 Isanti St. NE  
Blain, MN 55449  
Northern Balance and Scale Inc. (DBA: NBS Calibrations)  
800-722-5398  
[andrewr@nbscalibrations.com](mailto:andrewr@nbscalibrations.com)

Sara Grier  
Purchasing Agent  
Admin Services Dept  
1305 E. Walnut St.  
Des Moines, IA 50319

To whom it may concern,

Northern Balance and Scale Inc. (DBA: NBS Calibrations) is offering the calibration of Pipettes in this bid. We have read and understand the terms and conditions of this contract. We plan to follow all instructions laid out on this bid request and follow all guidelines to ensure accurate results and quality work. We will submit all information needs and understand the pay terms as well. We look forward to the opportunity.

Sincerely,

Andrew Rodriguez  
President

## Firm Proposal Terms

March 28, 2023  
Andrew Rodriguez  
9150 Isanti St. NE  
Blain, MN 55449  
Northern Balance and Scale Inc. (DBA: NBS Calibrations)  
800-722-5398  
[andrewr@nbscalibrations.com](mailto:andrewr@nbscalibrations.com)

Sara Grier  
Purchasing Agent  
Admin Services Dept  
1305 E. Walnut St.  
Des Moines, IA 50319

To whom it may concern,

We guarantee that all good and services offered in this proposal are currently available. All of our terms including Price will remain firm for 5 years as stated on request following the closed date of the bid which is 3-30-2023.

Thank you for giving us this opportunity. We look forward to hearing from you.

Sincerely,

Andrew Rodriguez  
President

#### Exhibit 1 – Transmittal Letter

1. See Attached.

#### Exhibit 2 – Executive Summary

Northern Balance and Scale Inc. (DBA: NBS Calibrations) is offering the calibration of Pipettes in this bid. We have read and understand the terms and conditions of this contract. We plan to follow all instructions laid out on this bid request and follow all guidelines to ensure accurate results and quality work. We will submit all information needs and understand the pay terms as well. We look forward to the opportunity.

#### Exhibit 3

1. See Attached.

#### Exhibit 4 - Respondent Background Information

1. No
2. Northern Balance and Scale Inc. (D.B.A – NBS Calibrations)  
9150 Isanti St. NE, Blaine, MN 55449  
800-722-5398  
[jessicas@nbscalibrations.com](mailto:jessicas@nbscalibrations.com)
3. Corporation
4. See attached W-9
5. Our State of incorporation is Minnesota
6. Same as #2
7. 33
8. Calibration Service Company
9. Same as #2
10. No Sub contractors will be used.
11. In-House Accounting – Tammy Schmitz 800-722-5398 [Tammys@nbscalibrations.com](mailto:Tammys@nbscalibrations.com)

#### Exhibit 5 – Experience

1. 52 years in business
2. 15 years calibrating pipettes
3. All Service Technicians are Proficient in the services they provide. Training Docs available upon request.
4. Other Services provided are: Balances, Test Weights, Thermometer and Temp Device Calibration, pH meter, Centrifuges, Timers, Autoclaves, Pressure Gauges.
5. We have done service for DCI many times over the years.

#### Exhibit 6 -Termination, Litigation, and Debarment

1. None

#### Exhibit 8 – Acceptance of Terms and Conditions

1. We accept terms and conditions

#### Exhibit 9 – Acceptance of Terms and Conditions

1. Yes we will comply with Section 4 Specifications.

#### Exhibit 10 - Pipettes

1. See our procedure attached.
2. See our procedure attached.
3. See our MOU attached.
4. See image of sticker attached.

#### Exhibit 11 – Calibration Certificate

1. See example calibration reports attached.

#### Exhibit 12 – Repairs

1. Most Minor repairs are included in the cost. Some additional cost might be for parts that are replaced. See quote for details.
2. Many parts are available during the service. That will be repaired same day. If a pipettes is to leave the building for off-site repair. Most turn around times are less than 2 weeks, unless parts are on back order.
3. We have access to all parts for the pipettes you have.

#### Exhibit 13 – Warranty

1. Our repair service have a 30 day warranty on only the parts that were replaced.
2. New Equipment may also have a manufacturer warranty that we can assist with. The timeline for those range.

#### Exhibit 14 – Customer Service

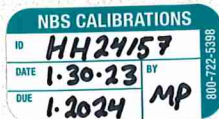
1. We are open Mon-Fri (8am-430pm CST)
2. We offer everything from 24hr service calls to our standard monthly schedule (Price Varies)
3. We also have in-house services that can cost less and has about a 5-10 business day turn around for standard with expedite as an option for a fee.

#### Exhibit 15 – Performance Measures

1. We agree to work with the Agency.

#### Section 4

1. Yes we will
2. Yes are are and will provide ISO/IEC 17025 accredited calibration service
3. See attached Scope of Accreditation
4. Yes they will follow these instructions.



PHONE (952) 881-7716 (800) 722-5398 FAX (952) 881-7309 www.nbscalibrations.com

FED ID #: 41-1327028

**PIPETTE CALIBRATION CERTIFICATE**

Company:	NBS Calibrations			Report number
Address:	9150 Isanti Street Blaine, MN 55449	P23 - 0130 -MP- 3		 Calibration Laboratory CERT#1684.01
Date Received:	1/30/2023	Gravimetric Calibration		
Date Calibrated:	1/30/2023			
Manufacturer:	Thermo Scientific	Z Factor	Model:	Finnpipette F1
Serial number:	HH24157	1.0032	Nominal Volume:	1000 µl

**Laboratory Conditions**

Humidity	41 %RH	Air Temperature	23.1 °C	Water Temperature:	21.4 °C	Barometric Pressure:	99.8 kpa
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**Pipette Condition**

As received			Post service		
<input checked="" type="checkbox"/> Clean	<input type="checkbox"/> In need of Repair		<input checked="" type="checkbox"/> Clean	<input type="checkbox"/> Repaired	<input checked="" type="checkbox"/> Passed leak test
<input checked="" type="checkbox"/> Functional	<input type="checkbox"/> Damaged		<input checked="" type="checkbox"/> Functional	<input type="checkbox"/> Damaged	<input type="checkbox"/> Adjusted
<input type="checkbox"/> Dirty	<input type="checkbox"/> Charged / Battery		<input type="checkbox"/> Dirty	<input type="checkbox"/> Charged / Battery	

Comments:

	Manufacturer	Model	Serial Number	Cal Date	Cal Due	Traceability Number
<b>Balance</b>	Mettler	XS 205	1127071132	12/9/2022	6/9/2023	173210
<b>Weight Set</b>	Rice Lake	Precision	5522EN-1	6/6/2022	6/6/2023	M22-0606-4
<b>Barometer</b>	Traceable	4198	221592208	11/16/2022	11/15/2024	1712905
<b>Thermometer</b>	VWR	15551-002	221479943	8/19/2022	8/18/2024	T22-0819-TN-3

**CALIBRATION DATA**

Apparent Volume:	100 µl		500 µl		1000 µl	
	Initial	Final	Initial	Final	Initial	Final
Mean Volume (µL):	99.98	99.98	502.15	502.15	1007.34	1007.34
Error (µL):	-0.02	-0.02	2.15	2.15	7.34	7.34
Tolerance +/- (µL):	8.00	8.00	8.00	8.00	8.00	8.00
Standard Dev. (µL):	0.24	0.24	0.49	0.49	0.60	0.60
% CV:	0.24%	0.24%	0.10%	0.10%	0.06%	0.06%
Status:	Passed	Passed	Passed	Passed	Passed	Passed

Measurement Uncertainty	0.065 µl
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The reported uncertainty of measurement is stated as the standard uncertainty of measurement multiplied by the coverage factor k (k=2) such that the coverage probability corresponds to approximately 95.45 percent.

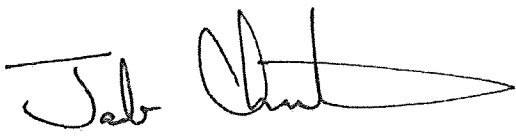
1/30/2023  
Date

*Mark Polipnick*  
Mark Polipnick, Technician

The balance used to perform this calibration was calibrated with standards that are traceable to the SI through the State of Oklahoma metrology lab. The methods used follow NBS procedure PR 062 and ISO 8655-6. This report may not be reproduced, except in full, without written permission from Northern Balance and Scale, Inc. The results of this report relate only to the items tested and calibrated.

# NBS Calibrations

## Procedure

Document Number: PR 062	Revision: 8
Date of Approval: 9-23-2021	Page 1 of 6
Approval:	
	

**SUBJECT:** PIPETTE CALIBRATION USING THE GRAVIMETRIC METHOD

### 1.0 Purpose

This procedure details the steps required to calibrate volumetric pipettes.

### 2.0 Responsibilities

It is the responsibility of the Associate performing the pipette calibrations to follow this procedure.

### 3.0 Equipment

Mettler - Toledo XP 205 D Pipette calibration system sn# 1127013831  
Mettler - Toledo XS 105 Pipette calibration system sn# B213804183  
Mettler - Toledo XSE 205 DR Pipette calibration system sn# B519918430  
Mettler - Toledo XS 205 Pipette calibration system sn# B615333730  
Mettler - Toledo XS 205 Pipette calibration system sn# B633881383  
Mettler - Toledo XS 205 Pipette calibration system sn# B636978698  
Mettler - Toledo XS 205 Pipette calibration system sn# B202619962  
Mettler - Toledo XSR 205 Pipette calibration system sn# C021451010  
Mettler - Toledo XSR 205 Pipette calibration system sn# C021451013  
A&D GF 1000 Pipette calibration system sn# T0364598  
Distilled water  
Laptop computer  
Calibrated test weights ASTM E617 class 1 (pipettes)  
Calibrated test weights ASTM E617 class 2 (bottle tops)  
Pipette tips  
Thermometer  
Device to read the barometric pressure  
Leakage tester  
Printer w/company letterhead and white paper

### 4.0 Procedure

- 4.1 Prepare the Pipette calibration system by allowing the balance to warm up for at least 30 minutes prior to the calibration.
- 4.2 Prepare the balance for calibration by exercising the pan. Verify the accuracy of the balance using a calibrated test weights 500mg, 1g, 10g & 50g. Record the results of this verification on the Equipment Verification Logsheet F 055. If required, as indicated by the accuracy verification test, perform a calibration adjustment using the appropriate mass standard designated for calibrating the pipette balance or from one of our calibrated ASTM E617 class 1 weight sets.

<b>SUBJECT:</b>	<b>PIPETTE CALIBRATION USING THE GRAVIMETRIC METHOD</b>
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- 4.3 The pipette calibration balances receive an accredited calibration once every six months. This calibration is recorded on our Calibration report for F 046. The Quality Manager uses the data from these calibrations to use as a component for the uncertainty budget for pipette calibrations.
- 4.4 Locate the laptop computer and printer near the balance and connect the rs232 data cable to the balance and computer.
- 4.5 Determine the type of pipette to be calibrated, i.e. single channel fixed, single channel adjustable, multi-channel etc., and open the appropriate Excel pipette calibration template and Winwedge data collection program. Verify the balance is transferring data into the proper spreadsheet cell.
- 4.6 Fill a container with distilled water and measure the water temperature using a calibrated thermometer. This is the water to be used during the calibration procedure. On the calibration report, record the ambient and water temperature and barometric pressure in kilopascals (kPa) to the nearest 0.1 kPa.
- 4.7 Fill the humidity trap with distilled water to the fill line and install the trap on the balance.
- 4.8 Using the water temperature and barometric pressure of the test liquid find the value of the Z correction factor from the table shown below or from the Z table in the spreadsheet and record this factor on the calibration report. (table A.1 from ISO 8655-6)

Temperature °C	Air Pressure kPa				100	101.3	105
	80	85	90	95			
17.0	1.0021	1.0021	1.0022	1.0022	1.0023	1.0023	1.0023
17.5	1.0022	1.0022	1.0023	1.0023	1.0024	1.0024	1.0024
18.0	1.0022	1.0023	1.0023	1.0024	1.0025	1.0025	1.0025
18.5	1.0023	1.0024	1.0024	1.0025	1.0025	1.0026	1.0026
19.0	1.0024	1.0025	1.0025	1.0026	1.0026	1.0027	1.0027
19.5	1.0025	1.0026	1.0026	1.0027	1.0027	1.0028	1.0028
20.0	1.0026	1.0027	1.0027	1.0028	1.0028	1.0029	1.0029
20.5	1.0027	1.0028	1.0028	1.0029	1.0029	1.0030	1.0030
21.0	1.0028	1.0029	1.0029	1.0030	1.0031	1.0031	1.0031
21.5	1.0030	1.0030	1.0031	1.0031	1.0032	1.0032	1.0032
22.0	1.0031	1.0031	1.0032	1.0032	1.0033	1.0033	1.0033
22.5	1.0032	1.0032	1.0033	1.0033	1.0034	1.0034	1.0034
23.0	1.0033	1.0033	1.0034	1.0034	1.0035	1.0035	1.0036
23.5	1.0034	1.0035	1.0035	1.0036	1.0036	1.0036	1.0037
24.0	1.0035	1.0036	1.0036	1.0037	1.0037	1.0038	1.0038
24.5	1.0037	1.0037	1.0038	1.0038	1.0039	1.0039	1.0039

- 4.9 Enter the customer and pipette information into the Excel pipette template. Enter the nominal volume of the pipette and the environmental conditions of the area in which the calibration is being performed into the appropriate areas of the pipette calibration template. If this is a fixed volume pipette, delete the maximum volume and intermediate volume columns of the template.
- 4.10 Enter the pipette 'condition as received' on the report. Perform a leakage test of the pipette to be calibrated using the leakage tester. If the pipette passes the leakage test indicate this on the

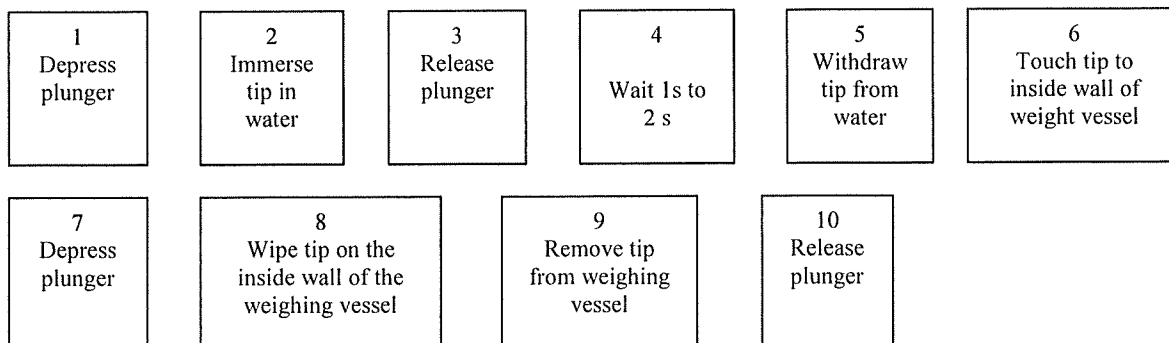
<b>SUBJECT:</b>	<b>PIPETTE CALIBRATION USING THE GRAVIMETRIC METHOD</b>
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calibration report. If the pipette fails the leakage test, indicate this on the report and repair the pipette and retest for leakage. If it now passes make a note on the report and proceed with the calibration. If you are unable to repair the pipette, notify the customer of this condition and determine the next course of action.

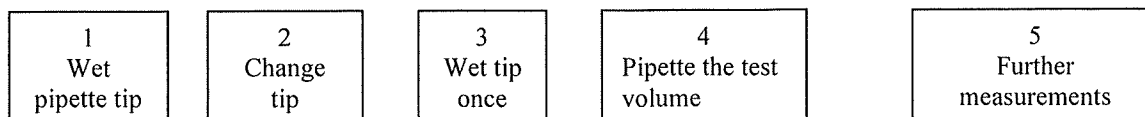
- 4.11 Select the appropriate vessel to receive the liquid dispensed from the pipette being calibrated. Small volume pipettes ( $\leq 200\mu\text{l}$ ) use the small vessel. All other pipettes use the large vessel.
- 4.12 Set the resolution of the balance according to the following guideline;

Pipette Volume	Balance resolution
Greater than 1ml	1 mg
100 $\mu\text{l}$ to 1000 $\mu\text{l}$	0.1 mg
100 $\mu\text{l}$ or less	0.01 mg

- 4.13 Select the appropriate tip for the pipette receiving the calibration. If the customer has supplied us with tips for their pipettes, use the customer-supplied tips.
- 4.14 Prepare the pipette for calibration by setting a variable volume pipette to its nominal volume. A fixed pipette requires no further action.
- 4.15 Wet the pipette tip by filling with the test liquid and dispensing the waste into the liquid container. Repeat this action a minimum of three times to reach humidity equilibrium in the dead air volume of the tip.
- 4.16 Fill the pipette with distilled water (test liquid) by inserting the tip 2 to 3 mm below the surface of the test liquid. Release the operating button slowly; leave the tip in the liquid for 1 – 2 seconds. Withdraw the tip vertically from the surface of the test liquid. Touch the tip against the side of the container of the test liquid. Expel the liquid to waste in order to pre-wet the tip and refill the pipette following the previously mentioned method.
- 4.17 Set the cursor in the Excel template to the first cell in the column for the nominal volume and zero the balance.
- 4.18 Dispense the test liquid contents of the pipette into the weighing vessel, touching the delivery end of the pipette tip against the inside wall of the vessel just above the liquid surface at an angle of approximately  $30^{\circ}$  to  $45^{\circ}$  and draw the tip 8mm to 10mm along the inner wall of the weighing vessel to remove any droplets at or around the tip orifice. Where applicable, use the blow-out feature of the pipette to expel the last drop of liquid before drawing the tip along the vessel wall.



**Pipetting of testing volume into the weighing vessel**



**SUBJECT: PIPETTE CALIBRATION USING THE GRAVIMETRIC METHOD**

**Test procedure for pipettes with air interface**

- 4.19 Repeat steps 4.15 through 4.17 until you have acquired 10 readings. If this is a variable volume pipette, repeat this process for the middle volume and small volume. For variable volume pipettes we calibrate the pipette at three different volumes. (nominal volume, 50% of nominal volume and 10% of nominal volume)
- 4.20 Repeat steps 4.13 through 4.18 for each individual channel for multi-channel pipettes.
- 4.21 The Excel pipette template is set-up to calculate the mean value of the 10 weighments. The volume of the weighments are calculated using the formula; mean value\*Z factor. We calculate the error by subtracting the mean volume from the nominal volume. We calculate the random error by calculating the standard deviation of the 10 weighments. We determine the %CV by dividing the standard deviation by the mean volume and express this result as a percentage.
- 4.22 Determine if the error complies with the tolerance table listed below. If the error plus the uncertainty is  $\leq$  the tolerance then indicate on the report that the pipette passed for the final result. If the initial results of the pipette do not pass the tolerance test then adjust or repair as necessary and recalibrate.

Nominal volume	Maximum permissible systematic error	
	$\pm$ %	$\pm$ $\mu$ l
$\mu$ l		
1	5.0	0.05
2	4.0	0.08
5	2.5	0.125
10	1.2	0.12
20	1.0	0.2
50	1.0	0.5
100	0.8	0.8
200	0.8	1.6
500	0.8	4.0
1000	0.8	8.0
2000	0.8	16
5000	0.8	40
10000	0.8	60

4.22.1 As experts in the field, it is up to the technicians' discretion to determine the validity of all data collected for the calibration. If there is a deviation from the standard procedure or a measurement identified as an outlier, the data point may be analyzed and recollected if determined reasonable and necessary.

**NBS Calibrations**  
Procedure

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**SUBJECT: PIPETTE CALIBRATION USING THE GRAVIMETRIC METHOD**

- 4.23 If you are satisfied that you have a valid calibration, save the template and print a calibration certificate.
- 4.24 Place a calibration label on the pipette.
- 4.25 Complete a service report for the calibration.
- 4.26 If this calibration was performed at our Minneapolis laboratory, upon completion of the calibration and paperwork, move the pipette and paperwork to the 'ready to be shipped shelf.'
- 4.27 Give the service report to accounting for processing

**5.0 Related documents**

- Pipette calibration report F 042
- Service Report F 024
- ISO 8655-2:2002(E)
- ISO 8655-6:2002(E)
- Calibration Report form F 046
- Equipment Verification form F 055

**DOCUMENT REVISION HISTORY**

Date	Description
9/1/2010	Revised this procedure to comply with the requirements of ISO 8655 standard, Piston-operated volumetric apparatus parts 2 & 6.
6/27/2012	4.28 3.0 Changed equipment to Mettler Toledo XP205 and added reference to printer w/letterhead. 4.2 Changed wording of 2 <sup>nd</sup> sentence. 4.3 Added reference to printer. 4.4 Added reference to determining the type of pipette receiving the calibration and opening the appropriate template. 4.5 Changed the order of the wording in the last sentence and changed nearest 1 to nearest 0.1 kPa. 4.6 Changed order to fill humidity trap and install on balance. 4.7 Changed the word air to barometric and added Z factor table in spreadsheet. 4.8 Added environmental conditions of the area in which the calibration is being performed. 4.11 Changed 10ul to 100ul to 100ul or less and removed reference to 10ul. 4.14 Removed the sentence 'install appropriate tip'. Changed dispensing the waste into the vessel of the pipette calibration apparatus to into the liquid container. 4.16 removed the sentence 'The calibration apparatus will automaticall zero...' and added 'zero the balance. 4.17 added 'test liquid'. 4.8 Deleted 'If this is a fixed volume pipette, delete the maximum volume and intermediate volume columns of the template.
10/15/2012	Revised step 4.19 to "Repeat steps 4.13 through 4.18 on each individual channel for multi-channel pipettes."
7/27/2014	Added Mettler Toledo XS 104DR and Sartorius Cubis to equipment list. Changed to state" If required, as indicated by the accuracy verification test, perform a calibration adjustment using the appropriate mass standard designated for calibrating the pipette balance or from one of our calibrated ASTM E617 class 1 weight sets."
8/22/2014	4.2 Changed to state; "Prepare the balance for calibration by exercising the pan. Verify the accuracy of the balance using a calibrated test weights 500mg, 1g & 10 g. Record the results of this verification on the Equipment Verification Logsheet F 055. If required, as indicated by the accuracy verification test, perform a calibration adjustment using the appropriate mass standard designated for calibrating the pipette balance or from one of our calibrated ASTM E617 class 1 weight sets."
3/30/2016	Added new 4.3 Added XSE to equipment list.
9/10/2020	Added XS and XSR and GF to equipment list

**NBS Calibrations**  
Procedure

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**SUBJECT: PIPETTE CALIBRATION USING THE GRAVIMETRIC METHOD**

9-23-2021	Added "4.22.1 As experts in the field, it is up to the technicians' discretion to determine the validity of all data collected for the calibration. If there is a deviation from the standard procedure or a measurement identified as an outlier, the data point may be analyzed and recollected if determined reasonable and necessary."

# Request for Taxpayer Identification Number and Certification

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

Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.  
**Northern Balance and Scale, Inc.**

2 Business name/disregarded entity name, if different from above  
**NBS Calibrations**

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.

Individual/sole proprietor or single-member LLC

C Corporation

S Corporation

Partnership

Trust/estate

Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ \_\_\_\_\_

**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.

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 FATCA reporting code (if any) \_\_\_\_\_  
*(Applies to accounts maintained outside the U.S.)*

5 Address (number, street, and apt. or suite no.) See Instructions.  
**9150 Isanti Street NE**

6 City, state, and ZIP code  
**Blaine, MN 55449**

7 List account number(s) here (optional)

Requester's name and address (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. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

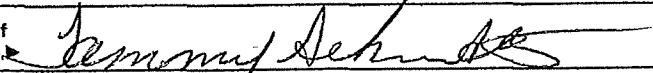
Social security number								
			-					
or								
Employer identification number								
4	1		-	1	3	2	7	0 2 8

**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: 11/12/2023

**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](http://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.

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

### 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.

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 <sup>1</sup>	Generally, exempt payees 1 through 5 <sup>2</sup>
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

<sup>1</sup> See Form 1099-MISC, Miscellaneous Income, and its instructions.

<sup>2</sup> 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](http://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](http://www.irs.gov/Businesses) and clicking on Employer Identification Number (EIN) under Starting a Business. Go to [www.irs.gov/Forms](http://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](http://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), ABLÉ 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 <sup>1</sup>
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 <sup>2</sup>
5. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee <sup>1</sup> The actual owner <sup>1</sup>
6. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
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 <sup>4</sup>
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

<sup>1</sup> 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.

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup> 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.

<sup>4</sup> 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](mailto: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](mailto:spam@uce.gov) or report them at [www.ftc.gov/complaint](http://www.ftc.gov/complaint). You can contact the FTC at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see [www.IdentityTheft.gov](http://www.IdentityTheft.gov) and Pub. 5027.

Visit [www.irs.gov/IdentityTheft](http://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.