

SECTION 40-1
FORM OF PROPOSAL

40.0 PROPOSAL

TO: Jason Pierman
AVENIR COMMUNITY DEVELOPMENT DISTRICT
2501A Burns Road
Palm Beach Gardens, FL 33410

DATE: 4/20/2026

Dear Mr. Pierman:

The undersigned, as Bidder, hereby declares that he is acquainted with the site of the construction as shown on the plans and has fully acquainted himself with the work to be done; that he has thoroughly examined the specifications and all contract documents pertaining thereto; and has read any and/or all addenda issued prior to the opening of the bids.

The bidder proposes and agrees, if this proposal is accepted, to furnish all necessary materials, tools, construction equipment, transportation, and labor to complete the construction as shown, detailed, and described in the specifications and on the drawings.

It is understood by the Bidder that no additional compensation shall be allowed for extra work unless authorized in writing by the District.

The Bidder agrees that, if awarded the Contract, he will sign the Contract Documents within fifteen (15) calendar days of the award of the bid, that he will commence the work on the date stated in the notice to proceed, and that he will complete the work within 180 calendar days, thereafter.

SECTION 40-1
FORM OF PROPOSAL

The Bidder is licensed as a Contractor to perform the work or services contemplated by this bid and holds License No. CGC1505502 issued by State of Florida, Florida, or in the alternative, is qualified by examination of reciprocity to be so licensed to do this work.

BIDDER: J. W. Cheatham, LLC
ADDRESS: 7396 Westport Place, WPB, FL 33413
BY: Thomas P. Uhrig
TITLE: President

SECTION 40-1
FORM OF PROPOSAL

BIDDER TO PROVIDE QUOTATION FORMS WITH QUANTITIES AND UNIT PRICES

Northlake Blvd and Panther National Blvd Parkway Buffer
Schedule of Values

Mobilization	1 LS @	\$106,565.00 /LS	\$106,565.00
NPDES	1 LS @	\$11,500.00 /LS	\$11,500.00
Final Grading	1 LS @	\$13,000.00 /LS	\$13,000.00
Compacted Subgrade (Asphalt Path)	3700 SY @	\$5.00 /SY	\$18,500.00
4" Rock Base (Asphalt Path)	3450 SY @	\$15.30 /SY	\$52,785.00
1" SP-9.5 Asphalt (Asphalt Path)	3300 SY @	\$10.20 /SY	\$33,660.00
12" Type B Stabilization (2nd Road)	285 SY @	\$15.00 /SY	\$4,275.00
8" Rock Base (2nd Road)	230 SY @	\$41.00 /SY	\$9,430.00
1" SP-9.5 Asphalt (1st Lift)	230 SY @	\$23.00 /SY	\$5,290.00
.1" SP-9.5 Asphalt (2nd Lift)	230 SY @	\$33.00 /SY	\$7,590.00
Type F Curb	200 LF @	\$30.00 /LF	\$6,000.00
6" Concrete Ramps	30 SY @	\$100.00 /SY	\$3,000.00
ADA Mats	24 SY @	\$50.00 /SY	\$1,200.00
Bench and Receptical Pads	10 SY @	\$300.00 /SY	\$3,000.00
Dewatering	1 LS @	\$14,040.00 /LS	\$14,040.00
8" HDPE	824 LF @	\$36.00 /LF	\$29,664.00
12" HDPE	186 LF @	\$56.00 /LF	\$10,416.00
Yard Drains	11 EA @	\$1,172.00 /EA	\$12,892.00
15" RCP	1288 LF @	\$80.00 /LF	\$103,040.00
18" RCP	328 LF @	\$97.50 /LF	\$31,980.00
Type C Inlet	11 EA @	\$5,670.00 /EA	\$62,370.00
5' Inlet	1 EA @	\$7,560.00 /EA	\$7,560.00
24" Concrete Headwall	1 EA @	\$7,128.00 /EA	\$7,128.00
Connecting to Existing 36" RCP	1 EA @	\$5,450.00 /EA	<u>\$5,450.00</u>

Total \$560,335.00

Northlake Blvd and Panther National Blvd Buffer Qualifications

- Clearing is not included
- Earthwork is not included
- Earthwork to be received $\pm 2/10'$ of proposed grade
- No work is figured in the Northlake Blvd R/W
- No work is figured in the Panther Run Blvd R/W
- Landscaping and irrigation is not included
- Striping and signs are not included
- Permits are not included except NPDES and Dewatering permits
- TV or laser profiling of drainage is not included.
- Cleaning of existing drainage is not include.

Scrutinized Company Certification

I hereby swear or affirm that as of the date below this company is not listed on a Scrutinized Companies list created pursuant to 215.4725, 215.473, or 287.135, Florida Statutes. Pursuant to 287.135, Florida Statutes I further affirm that:

1. This company is not participating in a boycott of Israel such that is not refusing to deal, terminating business activities, or taking other actions to limit commercial relations with Israel, or persons or entities doing business in Israel or in Israeli-controlled territories, in a discriminatory manner.
2. This Company does not appear on the Scrutinized Companies with Activities in Sudan List where the State Board of Administration has established the following criteria:
 - a. Have a material business relationship with the government of Sudan or a government-created project involving oil related, mineral extraction, or power generation activities, or
 - b. Have a material business relationship involving the supply of military equipment, or
 - c. Impart minimal benefit to disadvantaged citizens that are typically located in the geographic periphery of Sudan, or
 - d. Have been complicit in the genocidal campaign in Darfur.
3. This Company does not appear on the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List where the State Board of Administration has established the following criteria:
 - a. Have a material business relationship with the government of Iran or a government-created project involving oil related or mineral extraction activities, or
 - b. Have made material investments with the effect of significantly enhancing Iran's petroleum sector.
4. This Company is not engaged in business operations in Cuba or Syria.

VENDOR/COMPANY NAME:

J.W. Cheatham, LLC.

SIGNATURE and DATE:

Thomas P. Uhrig 4/20/2026

NAME AND TITLE:

Thomas P. Uhrig / President

The scrutinized company list is maintained by the State Board of Administration and available at <http://www.sbafla.com/>

Northlake Blvd. Panther National Parkway Buffer

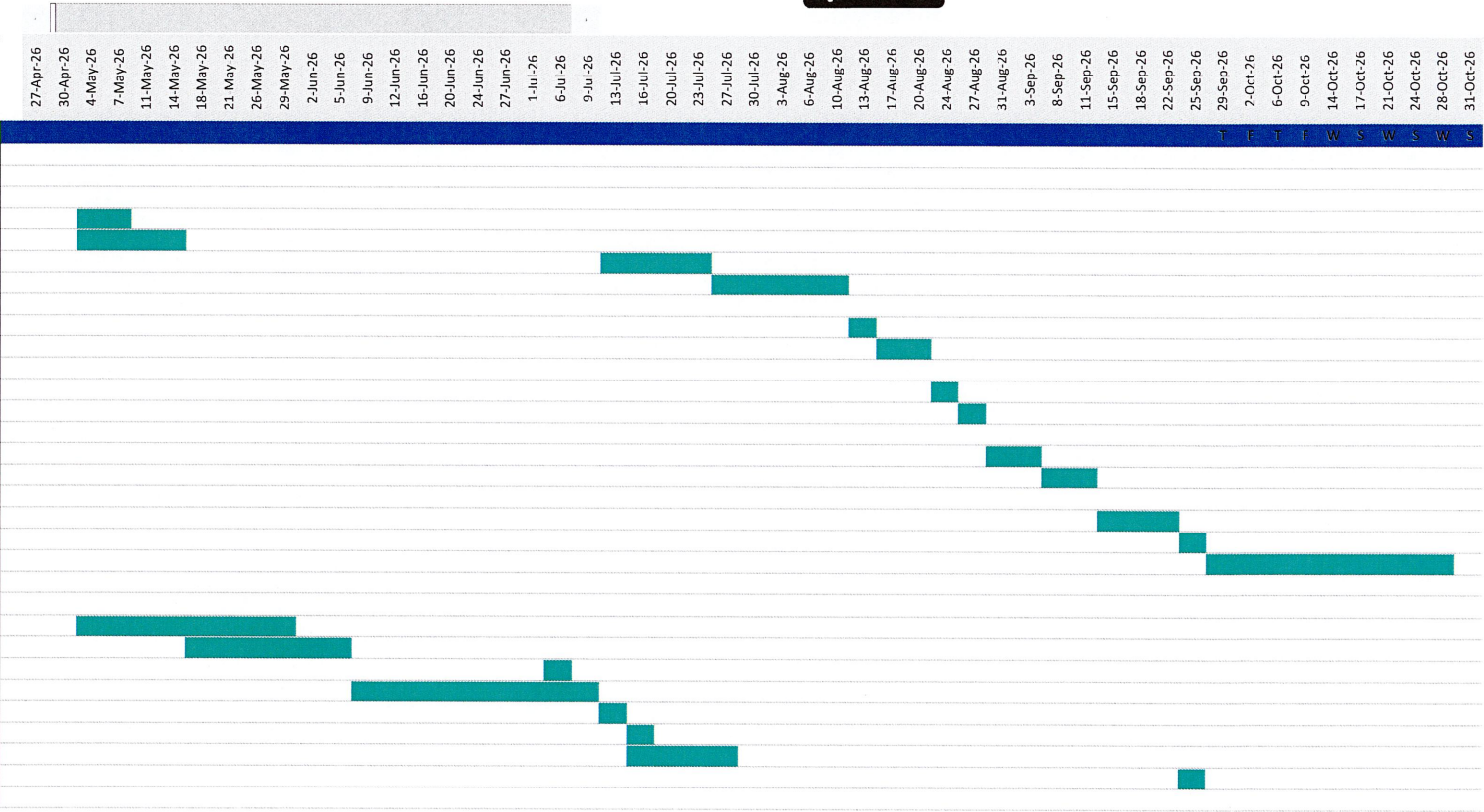
Project start date: 1-May-26
Final Completion: 28-Sep-26
Final Closeout 28-Oct-26
Total Days 180

- ☐ Display Weekends & Holidays
- ☒ Display Overdue Tasks
- ☒ Display Assigned To Colors

TASKS	TOTAL CALANDER DAYS	PROGRESS	DURATION	START	TIME	END
Roadway						
Notice to proceed	1 DAYS	0%		1-May-26		1-May-26
Mobilization / NPDES	9 DAYS	0%		2-May-26		10-May-26
NPDES & Dewatering Permit	16 DAYS	0%		2-May-26		17-May-26
Compacted Subgrade	12 DAYS	0%		13-Jul-26		24-Jul-26
Install & Finish 4" Base Rock	18 DAYS	0%		25-Jul-26		11-Aug-26
Prime 4" Base Rock	1 DAYS	0%		11-Aug-26		11-Aug-26
Stabilized Subgrade	4 DAYS	0%		12-Aug-26		15-Aug-26
Install F Curb & 2 ADA Ramps	7 DAYS	0%		15-Aug-26		21-Aug-26
Finish Stabilized Subgrade	1 DAYS	0%		22-Aug-26		22-Aug-26
Install 8" Base Rock & Finish	4 DAYS	0%		23-Aug-26		26-Aug-26
Prime Base Rock	1 DAYS	0%		27-Aug-26		27-Aug-26
Pave 1st Lift Secondary Road	1 DAYS	0%		28-Aug-26		28-Aug-26
Pave Final Lift Asphalt Path	6 DAYS	0%		29-Aug-26		3-Sep-26
Balance Site	8 DAYS	0%		4-Sep-26		11-Sep-26
Roadway Inspection	1 DAYS	0%		14-Sep-26		14-Sep-26
Punch List	10 DAYS	0%		15-Sep-26		24-Sep-26
Final Inspection	4 DAYS	0%		25-Sep-26		28-Sep-26
Final Closeout	30 DAYS	0%		29-Sep-26		28-Oct-26
Drainage						
Shop Drawings	31 DAYS	0%		1-May-26		31-May-26
Material Production	21 DAYS	0%		18-May-26		7-Jun-26
Excavate Dewatering Ditch	6 DAYS	0%		2-Jul-26		7-Jul-26
Install Drainage	35 DAYS	0%		8-Jun-26		12-Jul-26
Drainage Inspection	1 DAYS	0%		13-Jul-26		13-Jul-26
Fill Dewatering Ditch	4 DAYS	0%		14-Jul-26		17-Jul-26
Punch List	15 DAYS	0%		14-Jul-26		28-Jul-26
Final Inspection	4 DAYS	0%		25-Sep-26		28-Sep-26

task dependency formula: =WORKDAY.INTL(cell_ref,days,weekend,Holidays)

 Settings



BID BOND

Any singular reference to Bidder, Surety, Owner or other party shall be considered plural where applicable.

BIDDER (Name and Address):

J.W. Cheatham, LLC
7396 Westport Place
West Palm Beach, FL 33413

SURETY (Name, and Address of Principal Place of Business):

Travelers Casualty and Surety Company of America
One Tower Square
Hartford, CT 06183

OWNER (Name and Address):

AVENIR COMMUNITY DEVELOPMENT DISTRICT
2501A Burns Road
Palm Beach Gardens, FL 33410

BID

Bid Due Date: 04/20/2026

Description (Project Name— Include Location): 202402 - AVENIR WEST PARKWAY BUFFER
DRAINAGE SYSTEM, PAVING AND RELATED WORK
City of Palm Beach Gardens, Palm Beach County, Florida

BOND

Bond Number: NA

Date: 04/20/2026

Penal sum	Ten Percent of the Total Amount bid	\$	(10%)
	(Words)		(Figures)

Surety and Bidder, intending to be legally bound hereby, subject to the terms set forth below, do each cause this Bid Bond to be duly executed by an authorized officer, agent, or representative.

BIDDER

J.W. Cheatham, LLC (Seal)

Bidder's Name and Corporate Seal

By: Thomas P. Uhrig
Signature

Thomas P. Uhrig
Print Name

President
Title

Attest: [Signature]
Signature

Mike Darnon
Title

SURETY

Travelers Casualty and Surety Company of America (Seal)

Surety's Name and Corporate Seal

By: Charles D. Nielson
Signature (Attach Power of Attorney)

Charles D. Nielson
Print Name

Attorney-In-Fact and Licensed FL Resident Agent
Title

Attest: [Signature]
Signature

Stephanie Wall, Witness to Surety
Title

Note: Addresses are to be used for giving any required notice.

Provide execution by any additional parties, such as joint venturers, if necessary.

1. Bidder and Surety, jointly and severally, bind themselves, their heirs, executors, administrators, successors, and assigns to pay to Owner upon default of Bidder the penal sum set forth on the face of this Bond. Payment of the penal sum is the extent of Bidder's and Surety's liability. Recovery of such penal sum under the terms of this Bond shall be Owner's sole and exclusive remedy upon default of Bidder.
2. Default of Bidder shall occur upon the failure of Bidder to deliver within the time required by the Bidding Documents (or any extension thereof agreed to in writing by Owner) the executed Agreement required by the Bidding Documents and any performance and payment bonds required by the Bidding Documents.
3. This obligation shall be null and void if:
 - 3.1 Owner accepts Bidder's Bid and Bidder delivers within the time required by the Bidding Documents (or any extension thereof agreed to in writing by Owner) the executed Agreement required by the Bidding Documents and any performance and payment bonds required by the Bidding Documents, or
 - 3.2 All Bids are rejected by Owner, or
 - 3.3 Owner fails to issue a Notice of Award to Bidder within the time specified in the Bidding Documents (or any extension thereof agreed to in writing by Bidder and, if applicable, consented to by Surety when required by Paragraph 5 hereof).
4. Payment under this Bond will be due and payable upon default of Bidder and within 30 calendar days after receipt by Bidder and Surety of written notice of default from Owner, which notice will be given with reasonable promptness, identifying this Bond and the Project and including a statement of the amount due.
5. Surety waives notice of any and all defenses based on or arising out of any time extension to issue Notice of Award agreed to in writing by Owner and Bidder, provided that the total time for issuing Notice of Award including extensions shall not in the aggregate exceed 120 days from the Bid due date without Surety's written consent.
6. No suit or action shall be commenced under this Bond prior to 30 calendar days after the notice of default required in Paragraph 4 above is received by Bidder and Surety and in no case later than one year after the Bid due date.
7. Any suit or action under this Bond shall be commenced only in a court of competent jurisdiction located in the state in which the Project is located.
8. Notices required hereunder shall be in writing and sent to Bidder and Surety at their respective addresses shown on the face of this Bond. Such notices may be sent by personal delivery, commercial courier, or by United States Registered or Certified Mail, return receipt requested, postage pre-paid, and shall be deemed to be effective upon receipt by the party concerned.
9. Surety shall cause to be attached to this Bond a current and effective Power of Attorney evidencing the authority of the officer, agent, or representative who executed this Bond on behalf of Surety to execute, seal, and deliver such Bond and bind the Surety thereby.
10. This Bond is intended to conform to all applicable statutory requirements. Any applicable requirement of any applicable statute that has been omitted from this Bond shall be deemed to be included herein as if set forth at length. If any provision of this Bond conflicts with any applicable statute, then the provision of said statute shall govern and the remainder of this Bond that is not in conflict therewith shall continue in full force and effect.

11. The term "Bid" as used herein includes a Bid, offer, or proposal as applicable.



Travelers Casualty and Surety Company of America
Travelers Casualty and Surety Company
St. Paul Fire and Marine Insurance Company

POWER OF ATTORNEY

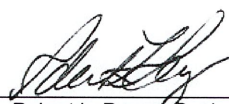
KNOW ALL MEN BY THESE PRESENTS: That Travelers Casualty and Surety Company of America, Travelers Casualty and Surety Company, and St. Paul Fire and Marine Insurance Company are corporations duly organized under the laws of the State of Connecticut (herein collectively called the "Companies"), and that the Companies do hereby make, constitute and appoint **CHARLES D NIELSON** of **MIAMI LAKES**, **Florida**, their true and lawful Attorney(s)-in-Fact to sign, execute, seal and acknowledge any and all bonds, recognizances, conditional undertakings and other writings obligatory in the nature thereof on behalf of the Companies in their business of guaranteeing the fidelity of persons, guaranteeing the performance of contracts and executing or guaranteeing bonds and undertakings required or permitted in any actions or proceedings allowed by law.

IN WITNESS WHEREOF, the Companies have caused this instrument to be signed, and their corporate seals to be hereto affixed, this **21st** day of **April**, **2021**.



State of Connecticut

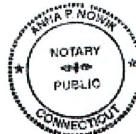
City of Hartford ss.

By: 
 Robert L. Raney, Senior Vice President

On this the **21st** day of **April**, **2021**, before me personally appeared **Robert L. Raney**, who acknowledged himself to be the Senior Vice President of each of the Companies, and that he, as such, being authorized so to do, executed the foregoing instrument for the purposes therein contained by signing on behalf of said Companies by himself as a duly authorized officer.

IN WITNESS WHEREOF, I hereunto set my hand and official seal.

My Commission expires the **30th** day of **June**, **2026**




 Anna P. Nowik, Notary Public

This Power of Attorney is granted under and by the authority of the following resolutions adopted by the Boards of Directors of each of the Companies, which resolutions are now in full force and effect, reading as follows:

RESOLVED, that the Chairman, the President, any Vice Chairman, any Executive Vice President, any Senior Vice President, any Vice President, any Second Vice President, the Treasurer, any Assistant Treasurer, the Corporate Secretary or any Assistant Secretary may appoint Attorneys-in-Fact and Agents to act for and on behalf of the Company and may give such appointee such authority as his or her certificate of authority may prescribe to sign with the Company's name and seal with the Company's seal bonds, recognizances, contracts of indemnity, and other writings obligatory in the nature of a bond, recognizance, or conditional undertaking, and any of said officers or the Board of Directors at any time may remove any such appointee and revoke the power given him or her; and it is

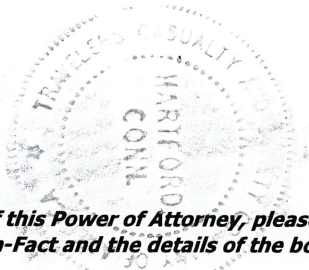
FURTHER RESOLVED, that the Chairman, the President, any Vice Chairman, any Executive Vice President, any Senior Vice President or any Vice President may delegate all or any part of the foregoing authority to one or more officers or employees of this Company, provided that each such delegation is in writing and a copy thereof is filed in the office of the Secretary; and it is

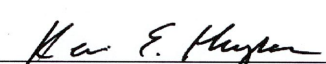
FURTHER RESOLVED, that any bond, recognizance, contract of indemnity, or writing obligatory in the nature of a bond, recognizance, or conditional undertaking shall be valid and binding upon the Company when (a) signed by the President, any Vice Chairman, any Executive Vice President, any Senior Vice President or any Vice President, any Second Vice President, the Treasurer, any Assistant Treasurer, the Corporate Secretary or any Assistant Secretary and duly attested and sealed with the Company's seal by a Secretary or Assistant Secretary; or (b) duly executed (under seal, if required) by one or more Attorneys-in-Fact and Agents pursuant to the power prescribed in his or her certificate or their certificates of authority or by one or more Company officers pursuant to a written delegation of authority; and it is

FURTHER RESOLVED, that the signature of each of the following officers: President, any Executive Vice President, any Senior Vice President, any Vice President, any Assistant Vice President, any Secretary, any Assistant Secretary, and the seal of the Company may be affixed by facsimile to any Power of Attorney or to any certificate relating thereto appointing Resident Vice Presidents, Resident Assistant Secretaries or Attorneys-in-Fact for purposes only of executing and attesting bonds and undertakings and other writings obligatory in the nature thereof, and any such Power of Attorney or certificate bearing such facsimile signature or facsimile seal shall be valid and binding upon the Company and any such power so executed and certified by such facsimile signature and facsimile seal shall be valid and binding on the Company in the future with respect to any bond or understanding to which it is attached.

I, **Kevin E. Hughes**, the undersigned, Assistant Secretary of each of the Companies, do hereby certify that the above and foregoing is a true and correct copy of the Power of Attorney executed by said Companies, which remains in full force and effect.

Dated this **20** day of **April**, **2026**




 Kevin E. Hughes, Assistant Secretary

To verify the authenticity of this Power of Attorney, please call us at 1-800-421-3880.
Please refer to the above-named Attorney(s)-in-Fact and the details of the bond to which this Power of Attorney is attached.

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
CONSTRUCTION INDUSTRY LICENSING BOARD

LICENSE NUMBER: CGC1505502**EXPIRATION DATE: AUGUST 31, 2026**

THE GENERAL CONTRACTOR HEREIN IS CERTIFIED UNDER THE
 PROVISIONS OF CHAPTER 489, FLORIDA STATUTES

UHRIG, THOMAS PAUL
 J W CHEATHAM LLC
 7396 WESTPORT PLACE
 WEST PALM BEACH FL 33413



ISSUED: 06/14/2024

Always verify licenses online at MyFloridaLicense.com

Do not alter this document in any form.

This is your license. It is unlawful for anyone other than the licensee to use this document.



ANNE M. GANNON
 CONSTITUTIONAL TAX COLLECTOR
Serving Palm Beach County
Serving you.

P.O. Box 3353, West Palm Beach, FL 33402-3353
 www.pbctax.gov Tel: (561) 355-2264

****LOCATED AT****

7396 WESTPORT PL
 WEST PALM BEACH, FL 33413-1661

TYPE OF BUSINESS	OWNER	CERTIFICATION #	RECEIPT #/DATE PAID	AMT PAID	BILL #
GENERAL CONTRACTOR	UHRIG THOMAS PAUL	CGC1505502	B25.641473 07/30/2025	\$369.60	B40165451

document is valid only when receipted by the Tax Collector's Office.



J W CHEATHAM LLC
 J W CHEATHAM LLC
 7396 WESTPORT PL
 WEST PALM BEACH FL 33413-1605

STATE OF FLORIDA
PALM BEACH COUNTY
2025 / 2026 LOCAL BUSINESS TAX RECEIPT
LBTR Number: 2021139559
EXPIRES: 09/30/2026

This receipt MUST be conspicuously displayed at the place of
 business and in such a manner as to be open to the view of the
 public.



ANNE M. GANNON
 CONSTITUTIONAL TAX COLLECTOR
Serving Palm Beach County
Serving you.

P.O. Box 3353, West Palm Beach, FL 33402-3353
 www.pbctax.gov Tel: (561) 355-2264

****LOCATED AT****

7396 WESTPORT PL
 WEST PALM BEACH, FL 33413-1661

TYPE OF BUSINESS	OWNER	CERTIFICATION #	RECEIPT #/DATE PAID	AMT PAID	BILL #
GENERAL CONTRACTOR	UHRIG THOMAS PAUL	CGC1505502	B25.641472 07/30/2025	\$99.00	B40165452

document is valid only when receipted by the Tax Collector's Office.



2-26

J W CHEATHAM LLC
 J W CHEATHAM LLC
 7396 WESTPORT PL A
 WEST PALM BEACH FL 33413-1696

STATE OF FLORIDA
PALM BEACH COUNTY
2025 / 2026 LOCAL BUSINESS TAX RECEIPT
LBTR Number: 2021139558
EXPIRES: 09/30/2026

This receipt MUST be conspicuously displayed at the place of
 business and in such a manner as to be open to the view of the
 public.

**Request for Taxpayer
Identification Number and Certification**

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

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

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

Print or type. See Specific Instructions on page 3.	1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.) J.W. Cheatham, LLC	
	2 Business name/disregarded entity name, if different from above.	
	3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes. ☐ Individual/sole proprietor ☐ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate ☒ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) P Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner. ☐ Other (see instructions) _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____ (Applies to accounts maintained outside the United States.)
	3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions ☐	
	5 Address (number, street, and apt. or suite no.). See instructions. 7396 Westport Place 6 City, state, and ZIP code West Palm Beach, FL 33413 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. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number								
			-					
or								
Employer identification number								
2	0	-	1	9	2	8	4	7 9

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 1/21/2026
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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.

What's New

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

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

Purpose of Form

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