THE CHILLA
BUSINESS COUNSEL, LLC

Stephen E. Trimboli
Senior Partner
strimboli@chillalegal.com
268 South Street
Morristown, NJ 07960
P: 973.660.1095 x180

January 12, 2026

VIA OVERNIGHT MAIL
Morris County Municipal Utilities Authority
370 Richard Mine Road
Wharton, NJ 07885
Attn: Larry Gindoff

Re: RFP #04 Professional Services – Legal Counsel - Labor & Personnel
January 16, 2026, through January 16, 2027

Dear Members of the Board:

The undersigned hereby submits our proposal for the position of Labor and Personnel Counsel on behalf of The Chilla Business Counsel, LLC, for the period January 16, 2026, through January 16, 2027.

EXECUTIVE SUMMARY

The Chilla Business Counsel, L.L.C. is one of New Jersey's premiere labor and employment law firms whose attorneys have provided legal services to public entities (as well as private sector employers and non-profits) throughout the State for over thirty years. The firm provides all facets of representation including labor negotiations, day-to-day employment advice and support, and litigation.

The firm's labor practice includes negotiations of collective negotiations agreements with sworn law enforcement officers, firefighters and civilian employee negotiating units. The firm regularly handles claims before the Public Employment Relations Commission (PERC), including unfair practice charges, scope and clarification of unit petitions. It has handled PERC hearings and been involved in other administrative processes with the agency. The firm routinely handles grievance and interest arbitration hearings.

The firm represents the employer in disciplinary hearings. It represents jurisdictions in police and fire disciplinary appeals. It also works with its clients to ensure compliance with hiring, reduction in force and administrative requirements.

The firm's employment practice includes working with clients to address day-to-day issues. By working closely with the human resources personnel, it assists in avoiding costly and time-consuming litigation. It assists with the drafting, implementation and interpretation of internal policies and procedures. It reviews client handbooks at least bi-annually, informs clients of new legal requirements due to statutory changes or interpretations. It has defended overtime and leave audits the Department of Labor has conducted.

The firm also conducts litigation before the state and federal courts related to 42 U.S.C. §1983, Title VII of the Civil Rights Act, the Americans with Disabilities Act, the Fair Labor Standards Act, the Family and Medical Leave Act, the New Jersey Law Against Discrimination, CEPA and other employment law claims. Its partners have represented both law enforcement agencies and personnel, fire departments as well as civilian administrations and personnel regarding harassment, discrimination, wrongful termination, alleged civil rights violations and other claims. Many of these cases were dismissed pursuant to summary judgment motions, and through settlement negotiations or mediation. The firm's attorneys have also conducted jury trials for cases which could not otherwise be resolved.

Both of the firm's principals also have extensive appellate experience and have appeared before the New Jersey Supreme Court.

STEPHEN E. TRIMBOLI, ESQ., and JAMES T. PRUSINOWSKI, ESQ., the founding members of our firm, work out of our office located at 268 South Street, Morristown, New Jersey 07960. Although it is anticipated that Mr. Trimboli would take the lead on this account, any one of our partners or attorneys can equally well provide the services requested under the RFQ.

The skill set at the firm will provide the Fund with access to expertise and excellence. We would fully expect and look forward to working cooperatively with the Fund. Please see the Resume section below for more specific detail on the qualifications of the attorneys who would be available for your agency's legal needs.

NAME AND ADDRESS OF FIRM AND CONTACT INFORMATION

The Chilla Business Counsel, L.L.C.
Federal ID# 94-3437050
268 South Street
Morristown, NJ 07960
(973) 660-1095
(973) 349-1307 – fax
KEY CONTACT PERSON: Stephen E. Trimboli, Esq. (strimboli@chillalegal.com)

DESCRIPTION OF BUSINESS ORGANIZATION – Our firm is a limited liability corporation organized under the laws of the State of New Jersey. Its two principals own the firm in its entirety.

The names and business address of the firm's two principals are enclosed. The firm is not a subsidiary of any other entity.

YEARS IN BUSINESS AND CURRENT MANAGEMENT- Our firm has operated since November 1, 2008, when the firm opened for business under its current management. Prior to December 2012, the firm operated under the name of Knapp, The Chilla Business Counsel, L.L.C. Mr. Knapp left the firm upon his appointment as Acting Morris County Prosecutor in December 2012, at which time the firm commenced operating under its current name.

AFFIRMATIVE ACTION COMPLIANCE – Our firm's certificate of compliance is attached.

PROFESSIONAL MALPRACTICE LIABILITY IN THE PAST THREE YEARS – None. The firm has never faced a malpractice claim or incurred malpractice liability.

FINANCIAL DISCLOSURE – Trimboli & Prusinowski and its members, within the last twelve months, have not received any payment, compensation or reimbursement in any form from any person, company or entity for the referral or assignment of work, business or services provided to or on behalf of the NJIIF or any of its members.

BANKRUPTCY PROCEEDINGS IN THE PAST TEN YEARS – Neither the firm nor any of its principals have been involved in a bankruptcy or reorganization proceeding within the past ten years, or ever.

APPLICABLE LICENSES – We hereby confirm that the firm possesses all licenses, permits and other authorizations needed to conduct its business in the State of New Jersey, and that all the attorneys of the firm possess licenses to practice law in the State of New Jersey and are admitted to the bar of all state and federal courts necessary for provision of the legal services called for under the RFQ.

INSURANCE - See attached Certificate of Insurance.

FIRM OVERVIEW/LEGAL SERVICES PROVIDED/SPECIALTY AND EXPERTISE

The Chilla Business Counsel, L.L.C., is one of the most well-respected public sector labor and employment law practices, with a clientele throughout the State. We have practiced before state and federal courts; administrative agencies such as the Public Employment Relations Commission, the Equal Employment Opportunity Commission, the Occupational Safety and Health Administration, the National Labor Relations Board, the Civil Service Commission, the New Jersey Division on Civil Rights, the New Jersey Department of Labor; and in grievance and interest arbitration. We have been recognized by *U.S. News & World Report* as one of the Best Law Firms in New Jersey in labor and employment law.

For over 20 years, the principals at Trimboli & Prusinowski specialized in labor and employment law, regularly representing public sector entities, through joint insurance funds in State and Federal courts as well as administrative agencies. Our firm works with clients addressing day-to-day issues. By working closely with the human resources personnel, we assist in avoiding costly and time-consuming litigation. We assist with the drafting, implementation and interpretation of internal policies and procedures. We also have extensive experience with Civil Service statutes and regulations which are applicable to many of our clients. Finally, we oversee and conduct disciplinary hearings on behalf of the municipalities we represent which can seek suspensions or termination of employees for violations of employment policies.

Each of the firm's partners also has extensive appellate experience. We have appeared before the New Jersey Supreme Court. We have likewise defended law enforcement agencies, fire departments, and civilian administrations, as well as public officials, in litigation including harassment, discrimination, wrongful termination, alleged civil rights violations and other claims. Many of these cases were dismissed pursuant to summary judgment motions, or through favorable settlement negotiations or mediation. The firm's attorneys have also conducted jury trials for cases which could not otherwise be resolved. We have represented public employers in Superior Court and Federal District Court litigation, as well as on appeal in the Appellate Division, State Supreme Court and the Federal appeals courts. Such representation includes claims filed under 42 U.S.C. §1983, Title VII of the Civil Rights Act, the Americans with Disabilities Act, the Fair Labor Standards Act, the Family and Medical Leave Act, the New Jersey Law Against Discrimination, CEPA and other Federal and State causes of action. We have obtained favorable results on behalf of clients such as County of Sussex, Town of Newton, the New Jersey State Judiciary, City of Trenton, the Mercer County Sheriff's Office, Parsippany-Troy Hills Township, County of Morris, and other public entities. We have also negotiated settlements of matters that have been favorable to our clients.

Our labor practice includes negotiations of collective negotiations agreements with sworn law enforcement officers, firefighters and civilian employee negotiating units. We routinely conduct grievance arbitrations on behalf of our clients. For uniformed negotiating units, we handle interest arbitration hearings. Additionally, the firm's principals have extensive experience in arbitration and handling administrative hearings. Many of the matters the firm handles require alternative dispute resolution and call for mandatory arbitration. The firm conducts these arbitrations on behalf of businesses and labor arbitrations for public entities. Many public entity cases require hearings before agencies such as Civil Service or a pension board. The firm has handled these hearings and, when necessary, submitted exceptions and taken appeals.

The attorneys of our firm have more than two decades of experience as Labor Counsel, in both the public and private sectors and are among the best-known and most experienced public sector labor lawyers in the State. They have represented numerous public sector labor clients regarding day-to-day issues and litigation such as the following: County of Sussex, Sussex County Sheriff's Office, County of Morris, the Morris County Sheriff's Office, the Morris County Park Commission, County of Hudson, and the Hudson County Sheriff's Office, and the Mercer County

Sheriff's Office, City of Trenton, State of New Jersey Judiciary, Boonton Township, Butler Borough, Chatham Borough, Town of Clinton, Delaware Township, East Amwell Township, Hanover Township, Hanover Sewerage Authority, Harding Township, Hawthorne Borough, Hopewell Township, Jefferson Township, Kinnelon Borough, Lebanon Borough, Long Hill Township, Mendham Borough, Manchester Township, Morris County Housing Authority, Morris Plains Borough, Morris Township, Mountain Lakes Borough, Musconetcong Sewerage Authority, Pequannock Township, Randolph Township, Ringwood Borough, Riverdale Borough, Rockaway Borough, Rockaway Township, Rockaway Free Public Library, Sparta Township, West Milford Township, Town of Morristown, Deal Borough, Borough of Peapack, Gladstone and Wharton Borough, Township of Logan, Borough of National Park, Township of Westampton, New Jersey Sports and Exposition Authority.

EXPERIENCE AND REPUTATION IN THE FIELD

STEPHEN E. TRIMBOLI is a founding partner of The Chilla Business Counsel, L.L.C. Mr. Trimboli is the attorney who would have primary responsibility for the Township's labor and employment law issues.

Mr. Trimboli concentrates his practice on behalf of management. He has represented municipalities, counties and businesses throughout the State of New Jersey in litigation, employment law matters, and in day-to-day advice on labor and employment law matters for forty-two years.

Mr. Trimboli is currently admitted to practice law in the following jurisdictions:

Supreme Court of New Jersey, admitted in 1983
The District of Columbia, admitted in 1988
Federal District Court of New Jersey, admitted in 1983
Third Circuit Court of Appeals, admitted in 1986
Second Circuit Court of Appeals, admitted in 1993 and 2016
United States Supreme Court, admitted in 1996
State of New York, admitted in 2023
Federal District Court, Eastern District of New York, admitted in 2024
Federal District Court, Southern District of New York, admitted in 2025

Among his successes was Mr. Trimboli's successful result in *Morris County Sheriff's Office v. PBA Local 298*, 418 N.J. Super. 64 (App. Div. 2011), which established, for the first time in New Jersey, that "featherbedding" provisions in public sector labor contracts are not enforceable. Mr. Trimboli also successfully litigated *Mercer County Sheriff*, P.E.R.C. No. 2014-26 (October 31, 2013), which established, for the first time in New Jersey, that county sheriffs possess the non-negotiable right to replace sheriff's investigators.

Mr. Trimboli's practice also includes the following: commercial litigation, administrative law, occupational safety and health law, education law, municipal law, appellate practice, wage and hour law, occupational safety, and EEO compliance issues. He is also recognized for his expertise in drug and alcohol issues in the workplace, and has been recognized by the Partnership for a Drug Free New Jersey for his work in this area. He also is recognized as experienced in law enforcement disciplinary matters and has lectured extensively on this subject.

Mr. Trimboli is the author of the "Unfair Labor Practices" Chapter of *New Jersey Labor and Employment Law*, published by the New Jersey State Bar Association and the New Jersey Institute for Continuing Legal Education. He was the Third Circuit contributor to the monthly Labor and Employment Law Newsletter of the Federal Bar Association, and has been published in *The Federal Lawyer*, the monthly publication of the Federal Bar Association.

Mr. Trimboli is a 1980 graduate of the Johns Hopkins University (B.A., General and Departmental Honors) and a 1983 graduate of the New York University School of Law (J.D., Order of Barristers).

Mr. Trimboli has served as a member of the Board of Directors of the National Public Employer Labor Relations Association from 1995 to 1999, and as President of the New Jersey Public Employer Labor Relations Association (NJPELRA). He currently serves as a member of the Board of Trustees of the Preferred Behavioral Health Group and Oaks Integrated Care. In 1992, Mr. Trimboli served on the New Jersey Department of Personnel Advisory Committee studying proposed amendments to Civil Service layoff rules.

Mr. Trimboli is the recipient of the County Service Award from the New Jersey Association of Counties, the Pace Setter Award from the National Public Employer Labor Relations Association, and the Paul Gallien Award from the National Council on Alcoholism and Drug Dependence, North Jersey Area. He received the Federal Bar Association Labor and Employment Law Section Author of the Year Award for 2014.

Mr. Trimboli currently represents or has represented public entities such as: the New Jersey State Judiciary, Township of Logan, Borough of National Park, Township of Westampton, Township of Hanover, Township of Parsippany-Troy Hills, County of Essex, City of Newark, City of Paterson, City of Elizabeth, City of Camden, County of Morris, County of Hudson, Township of Piscataway, City of Jersey City, Woodbridge Township, City of Orange Township, Village of South Orange, New Jersey Sports and Exposition Authority, County of Hudson, the Morris County Sheriff's Office, the Mercer County Sheriff's Office, the Rockaway Valley Regional Sewerage Authority, and the Hudson County Sheriff's Office. He is one of the few labor counsel who has represented each of New Jersey's "Urban Six" municipalities. Mr. Trimboli has been recognized as a Super Lawyer, a Lawyer of Distinction, and a Best Lawyer in America in the area of labor and employment law.

Mr. Trimboli has also provided employment defense litigation services for insurance carriers such as Chubb and Lexington Insurance.

See attached resume of Stephen E. Trimboli.

JAMES T. PRUSINOWSKI is a founding partner of The Chilla Business Counsel, L.L.C. and has served as its managing partner since its inception. Mr. Prusinowski graduated from the University of Northern Colorado in 1996 with a B.A. and from Seton Hall University School of Law in 2001 with a Juris Doctorate.

Mr. Prusinowski is currently admitted to practice law in the following jurisdictions:

Supreme Court of New Jersey, admitted in 2001
New York Court of Appeals, admitted in 2002
District Court of New Jersey, admitted in 2001
District Court of New York-Southern District, admitted in 2009
District Court of New York-Eastern District, admitted in 2009
Second Circuit Court of Appeals, admitted in 2015
Third Circuit Court of Appeals, admitted in 2005
United States Supreme Court, admitted in 2011
Supreme Court of Pennsylvania, 2014
District Court of Pennsylvania-Eastern District, admitted in 2015

Since 2002, Jim has represented businesses, individuals and public entities regarding labor and employment issues. This includes advising clients on a day-to-day basis regarding rights and obligations under state and federal laws concerning employees such as leave requirements under the Family Medical Leave Act (FMLA) and New Jersey Family Leave Act (FLA); disability accommodations under the Americans with Disabilities Act (ADA); and discrimination issues under the Law Against Discrimination (LAD) and Title VII. He works with individuals and businesses to negotiate employment agreements that contain restrictive covenants and separation agreements that provide a severance and appropriate releases when an employee's employment ends.

Jim is also experienced in negotiating collective negotiations agreements, conducting grievance arbitrations, interest arbitrations and addressing issues that arise from union contracts. Jim is an experienced trial attorney and has conducted many trials and hearings concerning civil rights claims against police officers, wrongful termination, restrictive covenant claims and contract disputes. He has been successful in getting many cases dismissed or settled.

In addition to his labor and employment work, Jim serves as general counsel for small and mid-sized businesses. In this capacity he negotiates and drafts contracts, commercial leases, shareholder agreements and addresses day-to-day legal issues that companies have.

Jim is licensed in New York, New Jersey and Pennsylvania. He was admitted to the United States Supreme Court Bar in 2011 and has significant experience in federal court.

Jim has lectured on many topics including civil rights claims, administrative law, service of process, administrative remedies under state and federal employment laws, and the employee-at-will doctrine. He has also published on topics such as considerations regarding arbitration in employment cases.

Jim graduated from the University of Northern Colorado in 1996 and from Seton Hall University School of Law in 2001. Prior to joining the firm, Jim served as the judicial law clerk for the Honorable Roger F. Mahon, P.J.Ch. and also practiced educational law.

See attached resume of James T. Prusinowski.

BRITTANY R. NAIMOLI practices labor and employment law as an associate. Prior to joining the firm, she served as a law clerk to the Hon. John C. Eastlack, J.S.C. of the New Jersey Superior Court in Gloucester County. Ms. Naimoli graduated from Drexel Kline School of Law in May 2021. She was the Class of 2021 recipient of the Public Interest Section of the Philadelphia Bar Association Public Interest Student Award.

During Law School, Ms. Naimoli was a Moot Court member and interned at Philadelphia Legal Assistance in their Custody and Support Assistance Clinic where she represented indigent individuals with child custody and Protection from Abuse issues.

Ms. Naimoli earned her B.A. degree in Political Science from Neumann University, graduating Summa Cum Laude. She was admitted to practice in New Jersey in June 2021.

AROOJ SIRAJ is a recent addition to the firm. She practices labor and employment law as an experienced associate, having been recognized as a Best Lawyers One to Watch in labor and employment law litigation. She earned her law degree from the Widener University School of Law in 2014, and a B.A. degree from Rutgers University in 2024. While at Widener University, she served as President of the South Asian Law Student Association.

Ms. Siraj is a member of the Muslim Lawyers Association, and has served as a Trustee of the Asian Pacific American Lawyers Association of New Jersey.

Ms. Siraj has served as law clerk to the Hon. Raymond A. Batten, P.J. Ch., Cape May and Atlantic Counties, as well as to the Hon. Katherine R. Dupuis P.J.Ch. and the Hon. Joseph P. Perfilio, J.S.C., Union County.

LEGAL SERVICE TEAM

All staff identified in this proposal are located in the Morristown office and all attorneys expected to perform the services described in this proposal are admitted to practice law in the State of New Jersey and will use this office as a base. The firm also has a small New York City office located at 576 Fifth Avenue, Ste. 903, for the purpose of meeting with and servicing its New York based clients.

Our firm currently consists of four attorneys, one of-counsel attorney, and two support staff, one of whom is a paralegal. Presently, there is also one part-time associate.

We consider the depth of our collective experience as public sector labor and employment counsel to be our special expertise. Our firm is dedicated to the practice of labor and employment with the overwhelming majority of our practice in this area. No attorney has less than ten years' experience in the field of labor and employment, some exceed twenty.

Among our successes was Mr. Trimboli's successful result for the *Morris County Sheriff's Office v. PBA Local 298*, 418 N.J. Super. 64 (App. Div. 2011), which established, for the first time in New Jersey, that "featherbedding" provisions in public sector labor contracts are not enforceable.

Mr. Trimboli likewise obtained a successful result in *Matter of County of Morris, Morris County Sheriff's Office,* Docket No. A-1109-12T1 (November 15, 2013). In that case, Mr. Trimboli persuaded the Superior Court of New Jersey, Appellate Division, to reverse a Public Employment Relations Commission and vacate an interest arbitration award that had improperly granted corrections officers step increment payments for 2011 without applying the statutory criteria mandated by the interest arbitration statute. The case established the proposition that an interest arbitrator cannot rest merely by stating that the parties' prior contract called for step increments. The interest arbitrator must apply all relevant statutory criteria to the proposed step increments, including specific factors pertaining to financial impact.

A representative list of the firm's public sector clients is as follows:

Clients	Time Period
Township of Hanover	**1986 – present**
County of Morris	**1986 – present**
Morris County Park Commission	**1986 – present**
Morris County Sheriff's Office	**1986 – present**
Borough of Morris Plains	**1986 – present**
Township of Morris	**1986 – present**
County of Sussex	1990 – 2023

Sussex County Sheriff's Office	**1990 – 2021; 2024 -- present**
Morris County Prosecutor's Office	**1993 – present**
Township of Parsippany-Troy Hills	1995 - 2010
Borough of Chatham	1995 – 2010
Township of Boonton	**1995- present**
Somerset Raritan Valley Sewerage Authority	1998 - 2000
City of Trenton	1998 – 2012; 2017- 2022
Pennsville Sewerage Authority	2000 - 2002
Township of Harding	2000 – 2013
Borough of Butler	2000 – 2018
Borough of Hawthorne	**2000 – present**
Borough of Kinnelon	2000 – 2010
Township of Randolph	**2000 – present**
Rockaway Valley Regional Sewerage Authority	**2001 - present**
Musconetcong Sewerage Authority	2001 - 2012
Trenton Free Public Library	2002 - 2015
Hanover Sewerage Authority	**2003 - present**
Louis Bay 2nd Library	2005 - 2021
Township of Manchester	2005 - 2017
Borough of Wharton	**2005 - present**
Borough of Mountain Lakes	2005 – 2010
Township of Hopewell	2005 – 2013
Borough of Far Hills	**2005 – present**
Sussex County Prosecutor's Office	2005 – 2021
Township of Denville	2006 – 2010
Township of Little Falls	2007 - 2010
Town of Morristown	2007-2009
Two Bridges Sewerage Authority	2009 – 2013
Town of Newton	**2009 – present**
Township of Piscataway	2009-2012
Hudson County	2012 - 2019
Mercer County Sheriff's Office	**2012 - present**
Township of Pequannock	**2009 – 2011; 2017 - present**
Morris County Municipal Utilities Authority	2017 - 2018
New Jersey State Judiciary	**2012 – present**
Township of Washington	**2012 - present**
Town of Clinton	2009-2022
Township of Clinton	**2012 - present**
Borough of Florham Park	**2012 – present**
Passaic Valley Sewerage Authority	2009-2019
Long Hill Township	2022
County of Hudson	**Intermittently since 1997**

Borough of Essex Fells	**2014-present**
Township of Vernon	2019 – 2023
Neptune City Housing Authority	2022-2023
Township of Roxbury	**2022-present**
Township of Montville	2009-2014
Pennington Borough	**2023 – present**
New Jersey Department of Law Litigation Panel	**2023 – present**
Hanover Fire District #2	**2023 - present**

KNOWLEDGE OF THE MORRIS COUNTY MUA

Mr. Trimboli has provided legal services to the County of Morris since 1997, and has worked closely with current and previous Morris County Counsel, as well as Business Administrators, Directors of Labor Relations, the Morris County Sheriff, corrections officials, and various department heads and facility directors of the County. In his capacity as Special County Counsel, he has represented the MUA, at the request of the County, in personnel matters, including a 2014 disciplinary appeal involving the termination of an MUA employee.

In addition, Mr. Trimboli was retained by the MUA on an emergent basis to deal directly with the MUA Board and its Executive Committee on an emergent, confidential personnel matter. The emergent appointment became necessary when the MUA's general counsel recused themselves. Mr. Trimboli and his firm addressed the matter to the satisfaction of all parties involved, and in the process became familiar with the MUA, it personnel and operations. Mr. Trimboli has subsequently provided services directly to the MUA on an as-needed basis and is prepared to continue doing so.

ABILITY TO ATTEND MEETINGS OF THE GOVERNING BODY AS REQUIRED

We are fully capable of attending meetings with the MUA as may be required, and have demonstrated this ability during our emergency appointment, having met with the Board and its Executive Committee on multiple occasions.

COMPENSATION PROPOSAL

The undersigned proposes to provide services at the hourly rate of $235.00 for attorneys and $175 per hour for paralegals. Invoices will be submitted monthly.

REFERENCES

1. Thomas Russo, Jr., Town Manager, Town of Newton, 39 Trinity Street, Newton, NJ 07860. Telephone (973) 383-3521.

2. Joseph Maraziti, Esq., Maraziti Falcon, LLP, 150 John F. Kennedy Parkway, Short Hills, NJ 07078-2703. Telephone (973) 912-9008. (General Counsel, Rockaway Valley Regional Sewerage Authority)

3. William Huyler, Administrator, Borough of Florham Park, 111 Ridgedale Avenue, Florham Park, NJ 07932. Telephone (973) 410-5300.

4. Joseph Giorgio, Administrator, Township of Hanover, 1000 Route 10, P.O. Box 250, Hanover, NJ 07981. Telephone (973) 428-2466

5. JoAnn Mondsini, Executive Director, Rockaway Valley Regional Sewerage Authority, R.D. #1, 99 Greenbank Road, Boonton, NJ 07005-9602. Telephone (973) 2263-1555.

6. John A. Kemler, Sheriff, Mercer County Sheriff Office, Civil Courthouse, Room 150 P.O. Box 8068, 175 S. Broad Street, Trenton, NJ 08650-0068. Telephone (609) 989-6125

7. Janet Share Zatz, Esq., Ass't. Director, Human Resources Division, New Jersey Judiciary (Retired), zmomz@verizon.net

8. Douglas Cabana, Administrator, Township of Boonton, 155 Powerville Road, Boonton Township, NJ 07005-8729. Telephone (973) 402-4002

9. Michael Strada, Sheriff, Sussex County Sheriff's Office, 39 High Street, Newton, NJ 07860-1741. Telephone (973) 579-0850

10. Jason Karr, Mayor, Borough of Morris Plains, 531 Speedwell Avenue, Morris Plains, NJ 07950-1121. Telephone (973) 214-5265

11. Timothy Quinn, Administrator, Township of Morris, 50 Woodland Avenue, Covent Station, NJ 07961-7603. Telephone (973) 326-7360

12. Mark Aikins, Esq., 3350 Route 138, Wall Township, NJ 07719. Telephone (973) 280-2606

13. William Lillis, Coordinator, Drugs Don't Work in NJ, 155 Millburn Avenue, Millburn, NJ 07041. Telephone (973) 467-2100, Ext. 18

14. Theresa Semple, Semple Solutions, 91 Deerfield Road, Sayerville, NJ 08872. Telephone (732) 841-5625

15. Adam Brewer, Township Manager, Pequannock Township, 530 Newark-Pompton Turnpike, Pompton Plains, NJ 07444-1799. Telephone (973) 835-5700

16. John P. Inglesino, Esq., Inglesino, Webster, Wyciskala & Taylor, L.L.C., 600 Parsippany Road, Suite 204, Parsippany, NJ 07054. Telephone (973) 947-7111

17. Robert H. Oostdyke, Jr., Esq., Murphy, McKeon, L.L.C., 51 Route 23 South, P.O. Box 70, Riverdale, NJ 07457. Telephone (973) 835-0100

18. Steven Cook, Esq., Executive Director, The Arc Mercer, 180 Ewingville Road, #2425, Ewing Township, NJ 08638. Telephone (609) 406-0181

19. Alan Zakin, Esq., Alan Zakin Associates, 136 Columbia Turnpike, Florham Park, NJ 07932. Telephone (973) 966-5544

20. Eric Maurer, Borough of Hawthorne, 445 Lafayette Avenue, Hawthorne, NJ 07506. Telephone (973) 427-1168

21. Ron Tappan, County Administrator, County of Sussex, One Spring Street, Newton, NJ 07860. (973) 579-0200

Thank you very much for considering our firm for this appointment.

Respectfully submitted,
THE CHILL BUSINESS COUNSEL, LLC

By: /s/ Stephen E. Trimboli
Stephen E. Trimboli, Esq.
Partner

Enclosures

MORRIS COUNTY MUA

Administrative Documents

A. Please submit the following documents with your response to the RFP

Owner's Checkmarks		Bidder's Initials
X	Statement of Ownership Disclosure	SET
X	Non-Collusion Affidavit	SET
X	Disclosure of Investment Activities In Iran	SET
X	Certification of Non-Involvement in Prohibited Activities in Russia or Belarus	SET
X	Affidavit of Non-Debarred Status	SET
X	Affirmative Action Compliance Notice	SET
X	Mandatory EEO Language	SET
X	Americans with Disability Act of 1990 Form	SET
X	Anti-Discrimination Requirements	SET
X	Pay to Play Advisory Notice	SET
X	Certificate of Employee Information Report/AA-302	SET
X	W-9	SET
X	New Jersey Business Registration Certificate	SET
X	Proposal (document not provided)	SET

EXHIBIT A

MANDATORY EQUAL EMPLOYMENT OPPORTUNITY LANGUAGE

N.J.S.A. 10:5-31 et seq. (P.L.1975, c.127)

N.J.A.C. 17:27 et seq.

GOODS, GENERAL SERVICES, AND PROFESSIONAL SERVICES CONTRACTS

During the performance of this contract, the contractor agrees as follows:

The contractor or subcontractor, where applicable, will not discriminate against any employee or applicant for employment because of age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex. Except with respect to affectional or sexual orientation and gender identity or expression, the contractor will ensure that equal employment opportunity is afforded to such applicants in recruitment and employment, and that employees are treated during employment, without regard to their age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex.

Such equal employment opportunity shall include, but not be limited to the following: employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship.

The contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided by the Public Agency Compliance Officer setting forth provisions of this nondiscrimination clause.

The contractor or subcontractor, where applicable will, in all solicitations or advertisements for employees placed by or on behalf of the contractor, state that all qualified applicants will receive consideration for employment without regard to age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex.

The contractor or subcontractor will send to each labor union, with which it has a collective bargaining agreement, a notice, to be provided by the agency contracting officer, advising the labor union of the contractor's commitments under this chapter and shall post copies of the notice in conspicuous places available to employees and applicants for employment.

The contractor or subcontractor, where applicable, agrees to comply with any regulations promulgated by the Treasurer pursuant to N.J.S.A. 10:5-31 et seq., as amended and supplemented from time to time and the Americans with Disabilities Act.

The contractor or subcontractor agrees to make good faith efforts to meet targeted county employment goals established in accordance with N.J.A.C. l7:27-5.2.

The contractor or subcontractor agrees to inform in writing its appropriate recruitment agencies including, but not limited to, employment agencies, placement bureaus, colleges, universities, and labor unions, that it does not discriminate on the basis of age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex, and that it will discontinue the use of any recruitment agency which engages in direct or indirect discriminatory practices.

The contractor or subcontractor agrees to revise any of its testing procedures, if necessary, to assure that all personnel testing conforms with the principles of job related testing, as established by the statutes and court decisions of the State of New Jersey and as established by applicable Federal law and applicable Federal court decisions.

In conforming with the targeted employment goals, the contractor or subcontractor agrees to review all procedures relating to transfer, upgrading, downgrading and layoff to ensure that all such actions are taken without regard to age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex, consistent with the statutes and court decisions of the State of New Jersey, and applicable Federal law and applicable Federal court decisions. The contractor shall submit to the public agency, after notification of award but prior to execution of a goods and services contract, one of the following three documents:

Letter of Federal Affirmative Action Plan Approval;

Certificate of Employee Information Report; or

Employee Information Report Form AA-302 (electronically provided by the Division and distributed to the public agency through the Division's website at: http://www.state.nj.us/treasury/contract_compliance.

The contractor and its subcontractors shall furnish such reports or other documents to the Division of Purchase & Property, CCAU, EEO Monitoring Program as may be requested by the office from time to time in order to carry out the purposes of these regulations, and public agencies shall furnish such information as may be requested by the Division of Purchase & Property, CCAU, EEO Monitoring Program for conducting a compliance investigation pursuant to N.J.A.C. 17:27-1.1 et seq

Business Name: The Chilla Business Counsel LLC

Representative's Name (print): Stephen E. Trimboli

Representative's Signature:

Date: 01-12-26

MORRIS COUNTY MUA

Affirmative Action Compliance Notice

EXHIBIT A

GOODS, GENERAL SERVICES, AND PROFESSIONAL SERVICES CONTRACTS

This form is a summary of the successful vendor's requirement to comply with the requirements of N.J.S.A. 10:5-31 and N.JA.C. 17:27.

The respondent shall submit to the public agency, one of the following three documents as forms of evidence:

1. Letter of Federal Affirmative Action Plan Approval
2. Certificate of Employee Information Report
3. A photocopy of an Employee Information Report (AA302) provided by the Division and distributed to the public agency to be completed by the vendor in accordance with N.J.A.C. 17:27-4.

The vendor must submit the copies of the AA302 Report to the Division of Contract Compliance and Equal Employment Opportunity in Public Contracts (Division). The Public Agency copy is submitted to the public agency, and the vendor copy is retained by the vendor.

The undersigned vendor further understands that his/her proposal shall be rejected as non-responsive if said vendor fails to comply with the requirements of N.J.S.A. 10:5-31 et seq. and N.J.A.C. 17:27.

Business Name: The Chilla Business Counsel L.L.C

Representative's Name (print): Stephen E. Trimboli

Representative's Signature:

Date: 01-12-26

Certification 42773

CERTIFICATE OF EMPLOYEE INFORMATION REPORT

RENEWAL

This is to certify that the contractor listed below has submitted an Employee Information Report pursuant to N.J.A.C. 17:27-1.1 et. seq. and the State Treasurer has approved said report. This approval will remain in effect for the period of 15-NOV-2022 to 15-NOV-2029

THE CHILLA BUSINESS COUNSEL, LLC
268 SOUTH STREET
MORRISTOWN NJ 07960

ELIZABETH MAHER MUOIO
State Treasurer

MORRIS COUNTY MUA

Americans with Disabilities Act of 1990

The CONTRACTOR and the OWNER do hereby agree that the provisions of Title 11 of the Americans With Disabilities Act of 1990 (the "ACT") (42 U.S.C. S12101 et seq.), which prohibits discrimination on the basis of disability by public entities in all services, programs, and activities provided or made available by public entities, and the rules and regulations promulgated pursuant thereunto, are made a part of this contract. In providing any act benefit, or service on behalf of the OWNER pursuant to this contract, the CONTRACTOR agrees that the performance shall be in strict compliance with the Act. In the event that the Contractor, its agents, servants, employees, or subcontractors violate or are alleged to have violated the Act during the performance of this contract, the CONTRACTOR shall defend the OWNER in any action or administrative proceeding commenced pursuant to this Act. The Contractor shall indemnify, protect, and save harmless the OWNER, its agents, servants, and employees from and against any and all suits, claims, losses, demands, or damages, of whatever kind or nature arising out of or claimed to arise out of the alleged violation. The CONTRACTOR shall, at its own expense, appear, defend, and pay any and all charges for legal services and any and all costs and other expenses arising from such action or administrative proceeding or incurred in connection therewith. In any and all complaints brought pursuant to the OWNER grievance procedure, the CONTRACTOR agrees to abide by any decision of the OWNER which is rendered pursuant to said grievance procedure. If any action or administrative proceeding results in an award of damages against the OWNER or if the OWNER must any expense to cure a violation of the ADA which has been brought pursuant to its grievance procedure, the CONTRACTOR shall satisfy and discharge the same at its OWN expense.

The OWNER shall, as soon as practicable after a claim has been made against it, give written notice thereof to the CONTRACTOR along with frill and complete particulars of the claim. if any action or administrative proceedings is brought against the OWNER or any of its agents, servants, and employees, the OWNER shall expeditiously forward or have forwarded to the CONTRACTOR every demand, complaint, notice, summons, pleading, or other process received by the OWNER or its representatives.

It is expressly agreed and understood that any approval by the OWNER of the services provided by the CONTRACTOR pursuant to this contract will not relieve the CONTRACTOR of the obligation to comply with the Act and to defend, indemnify, protect, and save harmless the OWNER pursuant to this paragraph.

It is further agreed and understood that the OWNER assumes no obligation to indemnify or save harmless the CONTRACTOR, its agents, servants, employees and subcontractors for any claim which may arise out of their performance of this Agreement. Furthermore, the CONTRACTOR expressly understands and agrees that the provisions of this indemnification clause shall in no way limit the CONTRACTOR'S obligations assumed in this Agreement, nor shall they be construed to relieve the CONTRACTOR from any liability, nor preclude the OWNER from taking any other actions available to it under any other provisions of the Agreement or otherwise at law.

MORRIS COUNTY MUA

Americans with Disabilities Act of 1990

Furthermore, the contractor expressly understands and agrees that the provisions of this indemnification clause shall in no way limit the contractor's obligations assumed in this Agreement, nor shall they be construed to relieve the contractor from any liability, nor preclude the owner from taking any other actions available to it under any other provisions of the Agreement or otherwise at law.

Business Name (Print): The Chilla Business Counsel L.L.C

Representative's Name (Print): Stephen E. Trimboli

Representative's Title: Partner

Representative's Signature:

Phone: (973)660-1095 Ext. 180 **Date:** 01-12-26

MORRIS COUNTY MUA

New Jersey Anti-Discrimination

Pursuant to N.J.S.A. 10:2-1:

a. In the hiring of persons for the performance of work under this contract or any subcontract hereunder, or for the procurement, manufacture, assembling or furnishing of any such materials, equipment, supplies or services to be acquired under this contract, no contractor, nor any person acting on behalf of such contractor or subcontractor, shall, by reason of race, creed, color, national origin, ancestry, marital status, gender identity or expression, affectional or sexual orientation or sex, discriminate against any person who is qualified and available to perform the work to which the employment relates;

b. No contractor, subcontractor, nor any person on his behalf shall, in any manner, discriminate against or intimidate any employee engaged in the performance of work under this contract or any subcontract hereunder, or engaged in the procurement, manufacture, assembling or furnishing of any such materials, equipment, supplies or services to be acquired under such contract, on account of race, creed, color, national origin, ancestry, marital status, gender identity or expression, affectional or sexual orientation or sex;

c. There may be deducted from the amount payable to the contractor by the contracting public agency, under this contract, a penalty of $ 50.00 for each person for each calendar day during which such person is discriminated against or intimidated in violation of the provisions of the contract; and

d. This contract may be canceled or terminated by the contracting public agency, and all money due or to become due hereunder may be forfeited, for any violation of this section of the contract occurring after notice to the contractor from the contracting public agency of any prior violation of this section of the contract.

Business Name (Print): The Chilla Business Counsel L.L.C

Representative's Name (Print): Stephen E. Trimboli

Representative's Title: Partner

Representative's Signature:

Phone: (973)660-1095 ext. 180 **Date:** 01-12-26

STATEMENT OF OWNERSHIP DISCLOSURE

N.J.S.A. 52:25-24.2 (P.L. 1977, c.33, as amended by P.L. 2016, c.43)

This statement shall be completed, certified to, and included with all bid and proposal submissions. Failure to submit the required information is cause for automatic rejection of the bid or proposal.

Name of Organization: The Chilla Business Counsel LLC

Organization Address: 268 South Street, Morristow NJ 07960

Part I **Check the box that represents the type of business organization:**

☐ Sole Proprietorship (skip Parts II and III, execute certification in Part IV)

☐ Non-Profit Corporation (skip Parts II and III, execute certification in Part IV)

☐ For-Profit Corporation (any type) ☒ Limited Liability Company (LLC)

☐ Partnership ☐ Limited Partnership ☐ Limited Liability Partnership (LLP)

☐ Other (be specific): ____________________

Part II

☐ The list below contains the names and addresses of all stockholders in the corporation who own 10 percent or more of its stock, of any class, or of all individual partners in the partnership who own a 10 percent or greater interest therein, or of all members in the limited liability company who own a 10 percent or greater interest therein, as the case may be. (**COMPLETE THE LIST BELOW IN THIS SECTION**)

OR

☐ No one stockholder in the corporation owns 10 percent or more of its stock, of any class, or no individual partner in the partnership owns a 10 percent or greater interest therein, or no member in the limited liability company owns a 10 percent or greater interest therein, as the case may be. (**SKIP TO PART IV**)

(Please attach additional sheets if more space is needed):

Name of Individual or Business Entity	Address
James T. Prusinowski	758 prospect st. Maplewood NJ

Part III DISCLOSURE OF 10% OR GREATER OWNERSHIP IN THE STOCKHOLDERS, PARTNERS OR LLC MEMBERS LISTED IN PART II

If a bidder has a direct or indirect parent entity which is publicly traded, and any person holds a 10 percent or greater beneficial interest in the publicly traded parent entity as of the last annual federal Security and Exchange Commission (SEC) or foreign equivalent filing, ownership disclosure can be met by providing links to the website(s) containing the last annual filing(s) with the federal Securities and Exchange Commission (or foreign equivalent) that contain the name and address of each person holding a 10% or greater beneficial interest in the publicly traded parent entity, along with the relevant page numbers of the filing(s) that contain the information on each such person. **Attach additional sheets if more space is needed.**

Website (URL) containing the last annual SEC (or foreign equivalent) filing	Page #'s
N/A	

Please list the names and addresses of each stockholder, partner or member owning a 10 percent or greater interest in any corresponding corporation, partnership and/or limited liability company (LLC) listed in Part II **other than for any publicly traded parent entities referenced above**. The disclosure shall be continued until names and addresses of every noncorporate stockholder, and individual partner, and member exceeding the 10 percent ownership criteria established pursuant to N.J.S.A. 52:25-24.2 has been listed. **Attach additional sheets if more space is needed.**

Stockholder/Partner/Member and Corresponding Entity Listed in Part II	Address
	N/A

Part IV Certification

I, being duly sworn upon my oath, hereby represent that the foregoing information and any attachments thereto to the best of my knowledge are true and complete. I acknowledge: that I am authorized to execute this certification on behalf of the bidder/proposer; that the ***Morris County Municipal Utilities Authority*** is relying on the information contained herein and that I am under a continuing obligation from the date of this certification through the completion of any contracts with ***Morris County Municipal Utilities Authority*** to notify the ***Morris County Municipal Utilities Authority*** in writing of any changes to the information contained herein; that I am aware that it is a criminal offense to make a false statement or misrepresentation in this certification, and if I do so, I am subject to criminal prosecution under the law and that it will constitute a material breach of my agreement(s) with the, permitting the ***Morris County Municipal Utilities Authority*** to declare any contract(s) resulting from this certification void and unenforceable.

Full Name (Print):	Stephen E. Tromboli	Title:	Partner
Signature:		Date:	01-12-26

STATE OF NEW JERSEY
BUSINESS REGISTRATION CERTIFICATE

Taxpayer Name:	THE CHILLA BUSINESS COUNSEL L.L.C.
Trade Name:	
Address:	268 SOUTH ST MORRISTOWN, NJ 07960
Certificate Number:	1443705
Effective Date:	October 17, 2008
Date of Issuance:	October 07, 2024

For Office Use Only:

20241007093924759

PAY TO PLAY ADVISORY
Disclosure Requirement
(N.J.S.A. 19:44A – 20.27)

Any business entity that has received $50,000 or more in contracts from government entities in a calendar year will be required to file an annual disclosure report with ELEC.

The report will include certain contributions and contract information for the current calendar year.

At a minimum, a list of all business entities that file an annual disclosure report will be listed on ELEC's website at www.elec.state.nj.us.

If you have any questions please contact ELEC at:
1-888-313-ELEC (toll free in NJ) or
609-292-8700

An analyst from ELEC's Special Programs Section will assist you.

Initials SET

MORRIS COUNTY MUA

Certification of Non-Involvement in Prohibited Activities in Russia or Belarus

Pursuant to N.J.S.A. 52:32-60.1, et seq. and N.J.S.A.40A:11-2.2 (L. 2022, c. 3) any person or entity (hereinafter "Vendor") that seeks to enter into or renew a contract with a local contracting unit subject to the Local Public Contracts Law for the provision of goods or services, or the purchase of bonds or other obligations, must complete the certification below indicating whether or not the Vendor is identified on the Office of Foreign Assets Control (OFAC) Specially Designated Nationals and Blocked Persons list, available here: https://sanctionssearch.ofac.treas.gov/. If the Department of the Treasury finds that a Vendor has made a certification in violation of the law, it shall take any action as may be appropriate and provided by law, rule or contract, including but not limited to, imposing sanctions, seeking compliance, recovering damages, declaring the party in default and seeking debarment or suspension of the party.

I, the undersigned, certify that I have read the definition of "Vendor" below, and have reviewed the Office of Foreign Assets Control (OFAC) Specially Designated Nationals and Blocked Persons list, and having done so certify

(Check the Appropriate Box)

(X) A. That the Vendor is not identified on the OFAC Specially Designated Nationals and Blocked Persons list on account of activity related to Russia and/or Belarus.

OR

( ) B. That I am unable to certify as to "A" above, because the Vendor is identified on the OFAC Specially Designated Nationals and Blocked Persons list on account of activity related to Russia and/or Belarus.

OR

( ) C. That I am unable to certify as to "A" above, because the Vendor is identified on the OFAC Specially Designated Nationals and Blocked Persons list. However, the Vendor is engaged in activity related to Russia and/or Belarus consistent with federal law, regulation, license or exemption. A detailed description of how the Vendor's activity related to Russia and/or Belarus is consistent with federal law is set forth below.

____

____

____

____

____

____

(Attach Additional Sheets If Necessary.)

[signature]	01-12-26
Signature of Vendor's Authorized Representative	Date
Stephen E. Trimboli	94-3437050
Print Name and Title of Vendor's Authorized Representative	Vendor's FEIN
The Chilla Business Counsel LLC	973-660-1095
Vendor's Name	Vendor's Phone Number
268 South Street	
Vendor's Address (Street Address)	Vendor's Fax Number
Morristown NJ 07960	Strimboli@chillalegal.com
Vendor's Address (City/State/Zip Code)	Vendor's Email Address

[i] Vendor means: (1) A natural person, corporation, company, limited partnership, limited liability partnership, limited liability company, business association, sole proprietorship, joint venture, partnership, society, trust, or any other nongovernmental entity, organization, or group; (2) Any governmental entity or instrumentality of a government, including a multilateral development institution, as defined in Section 1701(c)(3) of the International Financial Institutions Act, 22 U.S.C. 262r(c)(3); or (3) Any parent, successor, subunit, direct or indirect subsidiary, or any entity under common ownership or control with, any entity described in paragraph (1) or (2).

NJ Rev. 1.22.2024

MORRIS COUNTY MUA

Disclosure of Investment Activities in Iran

Pursuant to Public Law 2012, c. 25, any person or entity that submits a bid or proposal or otherwise proposes to enter into or renew a contract must complete the certification below to attest, under penalty of perjury, that the person or entity, or one of the person or entity's parents, subsidiaries, or affiliates, is not identified on a list created and maintained by the Department of the Treasury as a person or entity engaging in investment activities in Iran. If the Director finds a person or entity to be in violation of the principles which are the subject of this law, s/he shall take action as may be appropriate and provided by law, rule or contract, including but not limited to, imposing sanctions, seeking compliance, recovering damages, declaring the party in default and seeking debarment or suspension of the person or entity.

I certify, pursuant to Public Law 2012, c. 25, that the person or entity listed for which I am authorized to bid/renew:

Bidder/Offeror: The Chiller Business Counsel, LLC

☒ is not providing goods or services of $20,000,000 or more in the energy sector of Iran, including a person or entity that provides oil or liquefied natural gas tankers, or products used to construct or maintain pipelines used to transport oil or liquefied natural gas, for the energy sector of Iran; is not a financial institution that extends $20,000,000 or more in credit to another person or entity, for 45 days or more, if that person or entity will use the credit to provide goods or services in the energy sector in Iran.

In the event that a person or entity is unable to make the above certification because it or one of its parents, subsidiaries, or affiliates has engaged in the above-referenced activities, a detailed, accurate and precise description of the activities must be provided in part 2 below to the Division of Purchase under penalty of perjury. Failure to provide such will result in the proposal being rendered as non-responsive and appropriate penalties, fines and/or sanctions will be assessed as provided by law.

PART 2: PLEASE PROVIDE FURTHER INFORMATION RELATED TO INVESTMENT ACTIVITIES IN IRAN
You must provide, accurate and precise description of the activities of the bidding person/entity, or one of its parents, subsidiaries or affiliates, engaging in the investment activities in Iran outlined above by completing the boxes below.

Name: ______________________ Relationship to Bidder/Offeror: ______________

Description of Activities: ______________________________________

Duration of Engagement: ______________ Anticipated Cessation Date: ______________

Bidder/Offeror Contact Name: ______________ Contact Phone Number: ______________

Certification: I, being duly sworn upon my oath, hereby represent and state that the foregoing information and any attachments thereto to the best of my knowledge are true and complete. I attest that I am authorized to execute this certification on behalf of the above-referenced person or entity. I acknowledge that Town/ Township/ Borough/Government Agency is relying on the information contained herein and thereby acknowledge that I am under a continuing obligation from the date of this certification through the completion of any contracts with the MCMUA to notify the MCMUA in writing of any changes to the answers of information contained herein. I acknowledge that I am aware that it is a criminal offense to make a false statement or misrepresentation in this certification, and if I do so, I recognize that I am subject to criminal prosecution under the law and that it will also constitute a material breach of my agreement(s) with Morris County Municipal Utilities Authority, New Jersey and that the MCMUA at its option may declare any contract(s) resulting from this certification void and unenforceable.

Full Name (Print): Stephen E. Trimboli Signature:

Title: Partner Date: 01-12-26

MORRIS COUNTY MUA

Non-Collusion Affidavit

STATE OF NEW JERSEY
MORRIS COUNTY MUNICIPAL UTILITIES AUTHORITY ss:

I certify that I am Stephen E. Trimboli

of the firm of The Chilla Business Counsel LLC

the Respondent making this Proposal for the bid or proposal for the above named project, that I executed the said proposal with full authority to do so; that said bidder has not, directly or indirectly entered into any agreement, participated in any collusion or otherwise taken any action in restraint of free, competitive bidding in connection with the above named project; and that all statements contained in said proposal and this affidavit are true, correct, and made with full knowledge that the Morris County Municipal Utilities Authority relies upon the truth of the statements contained in said Proposals and in the statements contained in this affidavit in awarding the contract for the said project.

I further warrant that no person or selling agency has been employed or retained to solicit or secure such contract upon an agreement or understanding for a commission, percentage, brokerage, or contingent fee, except bona fide employees or bona fide established commercial or selling agencies.

Signature of Representative: ______________________

Subscribed and sworn to before me this 12 day of January, 2026

Print Name of Affiant: Quirian Guevara

Notary Public of New Jersey

My commission expires November 19, 2030

QUIRIAN GUEVARA
NOTARY PUBLIC, STATE OF NEW JERSEY
Commission No. 50143962
Commission Expire November 19, 2030

MORRIS COUNTY MUA

Affidavit of Non-Debarred Status

STATE OF NEW JERSEY)
) SS:
COUNTY OF Morris)

I, Stephen E. Trimboli of the City/Town of Morristown, in the County of Morris and the State of New Jersey, of full age, being duly sworn according to law on my oath depose and say that:

I am Stephen E. Trimboli *(Name)*, a Partner *(Title, Position, etc.)*

of The chilla Business counsel LLC *(Name of Firm, Company or Corporation)*, the Bidder

making the Bid for the Morris County Municipal Utilities Authority (MCMUA) and that I executed the said Bid with full authority so to do; that said Bidder at the time of making this Bid is not included on the State of New Jersey, State Treasurer's List of Debarred, Suspended and Disqualified Bidders and Department of Labor's Workplace Accountability in Labor List ; and all statements contained in said Bid and in this affidavit are true and correct and made with the full knowledge that the Morris County Municipal Utilities Authority relies upon the truth of the statements contained in said Bid and in the Statements contained in this affidavit in awarding Contract for said project.

The undersigned further warrants that should the name of the firm, company or corporation making this Bid appear on the State Treasurer's List of Debarred, Suspended and Disqualified Bidders and Department of Labor's Workplace Accountability in Labor List at any time prior to, and during the life of the Contract, including the Guarantee Period, that the Morris County Municipal Utilities Authority (MCMUA) shall be immediately so notified by the signatory to this Eligibility Affidavit.

The undersigned understands that the firm, company or corporation making the Bid as a CONTRACTOR is subject to debarment, suspension and/or disqualification in contracting with the State of New Jersey and the Department of Environmental Protection if the CONTRACTOR, pursuant to NJAC 7:1-5.2, commits any of the acts listed therein, and as determined according to applicable law and regulation.

(Signature of Bidder)

Stephen E. Trimboli
(Printed or Typed Name & Title of Bidder)

(Seal if Corporation)

268 South St. Morristown NJ 07960
(Address of Bidder)

Form **W-9**
(Rev. March 2024)
Department of the Treasury
Internal Revenue Service

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.)

THE CHILLA BUSINESS COUNSEL, 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) . . . . ____

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.

268 SOUTH STREET

Requester's name and address (optional)

6 City, state, and ZIP code

MORRISTOWN, NJ 07960

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

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

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

Social security number

___ – __ – ____

or

Employer identification number

94 – 3437050

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** [signature] **Date** 01-12-26

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 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-NEC (nonemployee compensation).
- 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), and 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.

Caution: If you don't 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; and

4. Certify to your non-foreign status for purposes of withholding under chapter 3 or 4 of the Code (if applicable); and

5. 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).

Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding. Payments made to foreign persons, including certain distributions, allocations of income, or transfers of sales proceeds, may be subject to withholding under chapter 3 or chapter 4 of the Code (sections 1441–1474). Under those rules, if a Form W-9 or other certification of non-foreign status has not been received, a withholding agent, transferee, or partnership (payor) generally applies presumption rules that may require the payor to withhold applicable tax from the recipient, owner, transferor, or partner (payee). See Pub. 515, Withholding of Tax on Nonresident Aliens and Foreign Entities.

The following persons must provide Form W-9 to the payor for purposes of establishing its non-foreign status.

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the disregarded 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 grantor trust.
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust and not the beneficiaries of the trust.

See Pub. 515 for more information on providing a Form W-9 or a certification of non-foreign status to avoid withholding.

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 (under Regulations section 1.1441-1(b)(2)(iv) or other applicable section for chapter 3 or 4 purposes), do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515). If you are a qualified foreign pension fund under Regulations section 1.897(l)-1(d), or a partnership that is wholly owned by qualified foreign pension funds, that is treated as a non-foreign person for purposes of section 1445 withholding, do not use Form W-9. Instead, use Form W-8EXP (or other certification of non-foreign status).

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 their 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 their 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, but are not limited to, 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, as described in item 4 under "*By signing the filled-out form*" 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.

See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier.

What Is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all U.S. account holders that are specified U.S. 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 are no longer 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.

• **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 for 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 you filed with your application.

• **Sole proprietor.** Enter your individual name as shown on your Form 1040 on line 1. Enter your business, trade, or "doing business as" (DBA) name on line 2.

• **Partnership, C corporation, S corporation, or LLC, other than a disregarded entity.** 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.

• **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. Enter any business, trade, or DBA name on line 2.

• **Disregarded entity.** In general, a business entity that has a single owner, including an LLC, and is not a corporation, is disregarded as an entity separate from its owner (a disregarded entity). See Regulations section 301.7701-2(c)(2). A disregarded entity should check the appropriate box for the tax classification of its owner. Enter the owner's name on line 1. The name of the owner 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. If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, enter it on line 2.

Line 3a

Check the appropriate box on line 3a for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3a.

IF the entity/individual on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation.
• Individual or • Sole proprietorship	Individual/sole proprietor.
• LLC classified as a partnership for U.S. federal tax purposes or • LLC that has filed Form 8832 or 2553 electing to be taxed as a corporation	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 3b

Check this box if you are a partnership (including an LLC classified as a partnership for U.S. federal tax purposes), trust, or estate that has any foreign partners, owners, or beneficiaries, and you are providing this form to a partnership, trust, or estate, in which you have an ownership interest. You must check the box on line 3b if you receive a Form W-8 (or documentary evidence) from any partner, owner, or beneficiary establishing foreign status or if you receive a Form W-9 from any partner, owner, or beneficiary that has checked the box on line 3b.

Note: A partnership that provides a Form W-9 and checks box 3b may be required to complete Schedules K-2 and K-3 (Form 1065). For more information, see the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

If you are required to complete line 3b but fail to do so, you may not receive the information necessary to file a correct information return with the IRS or furnish a correct payee statement to your partners or beneficiaries. See, for example, sections 6698, 6722, and 6724 for penalties that may apply.

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 on 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 territory, 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 territory.

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 as defined under section 581.

12—A middleman known in the investment community as a nominee or custodian.

13—A trust exempt from tax under section 664 or described in section 4947.

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
• Interest and dividend payments	All exempt payees except for 7.
• Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
• Barter exchange transactions and patronage dividends	Exempt payees 1 through 4.
• Payments over $600 required to be reported and direct sales over $5,000[1]	Generally, exempt payees 1 through 5.[2]
• Payments made in settlement of payment card or third-party network transactions	Exempt payees 1 through 4.

[1] See Form 1099-MISC, Miscellaneous Information, and its instructions.

[2] However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) entered 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 territory, 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, enter "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 ITIN. Enter it in the entry space for the Social security number. 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). If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note: See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at *www.SSA.gov*. You may also get this form by calling 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/EIN*. Go to *www.irs.gov/Forms* to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to *www.irs.gov/OrderForms* to place an order and have Form W-7 and/or Form SS-4 mailed to you within 15 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and enter "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, you will generally 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. See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier, for when you may instead be subject to withholding under chapter 3 or 4 of the Code.

Caution: A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, 4, or 5 below indicates otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code*, earlier.

Signature requirements. Complete the certification as indicated in items 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third-party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABLE accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account[1]
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor[2]
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee[1]
b. So-called trust account that is not a legal or valid trust under state law	The actual owner[1]
6. Sole proprietorship or disregarded entity owned by an individual	The owner[3]
7. Grantor trust filing under Optional Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))**	The grantor*

For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity[4]
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee
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 Form 1041 or under the Optional Filing Method 2, requiring Form 1099 (see Regulations section 1.671-4(b)(2)(i)(B))**	The trust

[1] List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

[2] Circle the minor's name and furnish the minor's SSN.

[3] You must show your individual name on line 1, and enter your business or DBA name, if any, on line 2. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

[4] List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.)

* **Note:** The grantor must also provide a Form W-9 to the trustee of the trust.

** For more information on optional filing methods for grantor trusts, see the Instructions for Form 1041.

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 return 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 a questionable credit report, contact the IRS Identity Theft Hotline at 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 877-777-4778 or TTY/TDD 800-829-4059.

Protect yourself from suspicious emails or phishing schemes. Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to *phishing@irs.gov*. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 800-366-4484. You can forward suspicious emails to the Federal Trade Commission at *spam@uce.gov* or report them at *www.ftc.gov/complaint*. You can contact the FTC at *www.ftc.gov/idtheft* or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see *www.IdentityTheft.gov* and Pub. 5027.

Go to *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 territories for use in administering their laws. The information may also 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, payors must generally withhold a percentage of taxable interest, dividends, and certain other payments to a payee who does not give a TIN to the payor. Certain penalties may also apply for providing false or fraudulent information.