

BID DOCUMENTS
FOR
2025-2026 SAND, GRAVEL & LIMESTONE BID



CITY OF OWOSSO
301 W. MAIN STREET
OWOSSO, MICHIGAN 48867

May 8, 2025

NOTICE TO BIDDERS
2025-2026 SAND, GRAVEL & LIMESTONE BID
FOR THE CITY OF OWOSSO, MICHIGAN

All bids shall clearly be marked clearly, on the outside of the **sealed** envelope in which they are submitted:

2025-2026 SAND, GRAVEL & LIMESTONE BID

Sealed proposals should be addressed to:

Bid Coordinator
City of Owosso
301 W. Main Street
Owosso, Michigan 48867

Major items include: State Certified Class II Backfill Sand, State Certified 22A Gravel, Limestone 21AA, Limestone 6AA, Fieldstone Riprap, 6a Gravel

Bids will be accepted until **3:00 p.m. Tuesday, MAY 27, 2025** for the **2025-2026 SAND, GRAVEL & LIMESTONE BID** at which time bids will be publicly opened and read aloud.

The proposal, contract forms and specifications are on file and may be obtained for a fee in accordance with the city's FOIA Policy at the office of the Bid Coordinator, City Hall, 301 West Main Street, Owosso, Michigan 48867. Bid documents are available at no charge on our website at www.ci.owosso.mi.us or on the MITN website at www.mitn.info.

The city reserves the right to accept any proposal; or to reject any proposal; to waive irregularities in a proposal; or to negotiate if it appears to be in the best interest of the city of Owosso.

INQUIRIES/ADDENDUMS

Addendums will be available on the city's website at www.ci.owosso.mi.us and on the MITN website at www.mitn.info.

All inquiries regarding this bid must be received at least (5) calendar days prior to the submission and shall be addressed to the Bid Coordinator. Inquiries shall be received in, and responded to, in writing via FAX at 989-723-8854 or by e-mail to thomas.wheeler@ci.owosso.mi.us

INSTRUCTIONS TO BIDDERS

1. Each proposal must be signed by the bidder with his usual signature. Bids by partnerships should be signed with the partnership name by one of the members of the partnership or by an authorized representative, followed by the signature and title of the person signing. Proposals by corporations must be signed with the name of the corporation, followed by the signature and designation of the president, vice-president or person authorized to bind it in the matter. **Any paperwork not filled out properly or signed will cause the bid to be considered non-responsive and shall be rejected by the city.**
2. Proposals, to receive consideration, must be received prior to the specified time of opening and reading as designated in the invitation.
3. Bidders are requested to use the proposal form furnished by the city when submitting their proposals. Envelopes must be **sealed** when submitted and clearly marked on the outside indicating the name of the bid.
4. Proposals having and erasures or corrections thereon may be rejected unless explained or noted over the signature of the bidder.
5. References in the specifications or description of materials, supplies, equipment, or services to a particular trade name, manufacturer's catalog, or model number are made for descriptive purposes to guide the bidder in interpreting the type of materials or supplies, equipment, or nature of the work desired. They should not be construed as excluding proposals on equivalent types of materials, supplies, and equipment or for performing the work in a manner other than specified. However, the bidders' attention is called to General Condition seven (7).
6. Proposals should be mailed or delivered to: Bid Coordinator's Office, City Hall, 301 W. Main Street, Owosso, MI 48867.
7. Special conditions included in this inquiry shall take precedence over any conditions listed under General Conditions or Instructions to Bidders.
8. Insurance coverage – The winning bidder, prior to execution of the contract, shall file with the city copies of completed certificates of insurance naming the city of Owosso as an additional insured party, as evidence that the contractor carries adequate insurance satisfactory to the city.
9. The city of Owosso has a local preference policy for the purchase of goods and services. The policy in part states: *A business located within the city limits and paying real or personal property taxes to the city of Owosso will be granted a six percent (6%) bid advantage or \$2,500, whichever is less, over a business located outside Shiawassee County. A business located outside the city limits but within Shiawassee County and paying property taxes to the county will be granted a three percent (3%) bid advantage or \$2,500, whichever is less, over a business located outside Shiawassee County. The preference also applies to subcontractors performing twenty-five percent (25%) or more of the work of a general contract.*
10. **The following items must be included with the bid response:**
 - a. **Bid Proposal**
 - b. **General Specifications Checklist**
 - c. **Signature Page & Legal Status/Acknowledgement of Addendum(s)**
 - d. **Local Preference Affidavit**
 - e. **W-9 Request for Taxpayer ID No. and Certification**

Bid Proposal

2025-2026 SAND, GRAVEL & LIMESTONE BID

TO: THE CITY OF OWOSSO (HEREINAFTER CALLED THE "CITY")

Bidder must provide pricing for each item listed. If additional pricing elements are being offered by the bidder, list under "other items offered."

The undersigned, having examined the bid proposal forms and specifications, does hereby offer to supply the items as detailed in the **2025-2026 SAND, GRAVEL & LIMESTONE BID** listed below at the following prices to wit:

Item	Description	Approx. Quantity	Unit	Unit Price	Total
1	STATE CERTIFIED CLASS II BACKFILL SAND	3,000	TON		
2	STATE CERTIFIED 22A GRAVEL	1,200	TON		
3	LIMESTONE 21AA	600	TON		
4	LIMESTONE 6AA	50	TON		
5	LIMESTONE CHIP H1	100	TON		
6	FIELDSTONE RIPRAP	50	TON		
7	6A GRAVEL	100	TON		
TOTAL BID					

Bidder's Initial _____

BID TOTAL (Bid Items 1-7)

(use words)

\$

(use figures)

VARIANCE FROM SPECIFICATIONS: If the bidder is unable to comply with the specifications as outlined, the bidder shall clearly note these variations from the specifications. The bidder may also propose additions to these specifications for the city to consider, but the costs associated with these additions shall be stated separately.

SIGNATURE PAGE AND LEGAL STATUS

On behalf of _____, I hereby submit this proposal for **2025-2026 SAND, GRAVEL & LIMESTONE BID** for your consideration. The undersigned acknowledges that this proposal is subject to the General Conditions and the General Specifications included in the contract documents. The undersigned certifies that he is an official legally authorized to bind his firm and to enter into a contract should the city accept this proposal.

Bid proposal by (Name of Firm): _____

Legal status of bidder.

Please check the appropriate box and USE CORRECT LEGAL NAME.

☐ Corporation

State of Incorporation: _____

☐ Partnership

List of names: _____

☐ DBA

State full name: _____

☐ Other

Explain: _____

Signature of Bidder: _____

Title: _____

Signature of Bidder: _____

Title: _____

Address: _____

City, Zip: _____

Telephone: _____

Email Address: _____

Signed this

Day of

2025

Bidder acknowledges receipt of the following Addenda:

ADDENDUM NO: _____

BIDDER'S INITIALS: _____

GENERAL SPECIFICATIONS

CITY OF OWOSSO, MICHIGAN 2025-2026 CLASS II SAND AND 22A GRAVEL & LIMESTONE BID

	COMPLY	EXCEPTION
CLASS II SAND		
Material must meet MDOT 2020 State Specifications for Construction, Table 902.3 - Grading Requirements for Granular Materials for Class II backfill sand.		
Unit prices shall be inclusive of all charges including trucking, fuel or any other surcharges.		
Material Testing: Periodic material testing shall be performed by the City on the material supplied. Material not meeting referenced specifications shall be rejected along with a 25% penalty assessed against any outstanding payments due for materials delivered and cancellation of future orders.		
City to have flexibility of having vendor deliver materials to job site instead of city garage if needed.		
Material must be accompanied by certified weight slips, with State Certified stamp.		
Delivery must be acknowledged with a signature of a City of Owosso representative.		
MSDS required.		
Price quoted to remain firm until June 30, 2026.		
22A GRAVEL		
Material must meet MDOT 2020 State Specifications for Construction, Table 902.1 – Grading Requirements for Coarse Aggregates, Dense-Graded Aggregates, and Open-Graded Aggregates for 22A gravel.		
Material must meet MDOT 2020 State Specifications for Construction, Table 902.2 – Physical Requirements for Coarse Aggregates, Dense-Graded Aggregates, and Open-Graded Aggregates for 22A gravel.		
Unit prices shall be inclusive of all charges including trucking, fuel or any other surcharges.		
Material Testing: Periodic material testing shall be performed by the City on the material supplied. Material not meeting referenced specifications shall be rejected along with a 25% penalty assessed against any outstanding payments due for materials delivered and cancellation of future orders.		

22A GRAVEL (CONT.)	COMPLY	EXCEPTION
Material must be accompanied by certified weight slips, with State Certified stamp.		
Delivery must be acknowledged with a signature of a City of Owosso representative.		
21AA LIMESTONE		
Material must meet MDOT 2020 State Specifications for Construction, Table 902.1 – Grading Requirements for Coarse Aggregates, Dense-Graded Aggregates, and Open-Graded Aggregates for 21AA limestone.		
Material must meet MDOT 2020 State Specifications for Construction, Table 902.2 – Physical Requirements for Coarse Aggregates, Dense-Graded Aggregates, and Open-Graded Aggregates for 21AA Limestone.		
Unit prices shall be inclusive of all charges including trucking, fuel or any other surcharges.		
Material Testing: Periodic material testing shall be performed by the City on the material supplied. Material not meeting referenced specifications shall be rejected along with a 25% penalty assessed against any outstanding payments due for materials delivered and cancellation of future orders.		
Material must be accompanied by certified weight slips, with a State Certified stamp.		
Delivery must be acknowledged with the signature of a City of Owosso representative.		
6AA LIMESTONE		
Material must meet MDOT 2020 State Specifications for Construction, Table 902.1 – Grading Requirements for Coarse Aggregates, Dense-Graded Aggregates, and Open-Graded Aggregates for 6AA limestone.		
Material must meet MDOT 2020 State Specifications for Construction, Table 902.2 – Physical Requirements for Coarse Aggregates, Dense-Graded Aggregates, and Open-Graded Aggregates for 6AA limestone.		

6AA LIMESTONE (CONT.)	COMPLY	EXCEPTION
Unit prices shall be inclusive of all charges including trucking, fuel or any other surcharges.		
Material Testing: Periodic material testing shall be performed by the City on the material supplied. Material not meeting referenced specifications shall be rejected along with a 25% penalty assessed against any outstanding payments due for materials delivered and cancellation of future orders.		
Material must be accompanied by certified weight slips, with a State Certified stamp.		
Delivery must be acknowledged with the signature of a City of Owosso representative.		
MSDS required.		
Price quoted to remain firm until June 30, 2026.		

FIELDSTONE RIPRAP	COMPLY	EXCEPTION
Material must be accompanied by certified weight slips, with State Certified stamp.		
Delivery must be acknowledged with a signature of a City of Owosso representative.		
Unit prices shall be inclusive of all charges including trucking, fuel or any other surcharges.		
The material used for riprap should be fieldstone. Stone should be hard, angular, and of such quality that it will not disintegrate on exposure to water or weathering. It should also be chemically stable, capable of withstanding freezing and thawing, and suitable in all other respects for the intended use.		
The diameter of stone in the mixture for which Rock fragments, usually rounded or semi-rounded, with an average dimension between 3 inches and 10 inches. A percentage, by weight, mixed stones with a D50 rating.		
Fieldstone riprap shall be made up of sufficient mixture of sizes to fill the progressively smaller voids that allow bonding between the variant stone diameters.		
The rock or gravel shall conform to the specified grading limits when installed respectively as riprap		

6A Stone Gravel	COMPLY	EXCEPTION
Material must be accompanied by certified weight slips, with State Certified stamp.		
Delivery must be acknowledged with a signature of a City of Owosso representative.		
Unit prices shall be inclusive of all charges including trucking, fuel or any other surcharges.		
The material used for drainage, as a base for driveways, and in construction projects. Stone should be hard, angular, and of such quality that it will not disintegrate on exposure to water or weathering. It should also be chemically stable, capable of withstanding freezing and thawing, and suitable in all other respects for the intended use.		
The diameter of stone in the mixture for which a percentage, by weight, mixed stones with average size rating 1”- 3/8” fieldstone.		
6A Stone Gravel shall be made up of sufficient mixture of sizes to fill the progressively smaller voids that allow bonding between the variant stone diameters.		
The Stone / Gravel shall conform to the specified grading and compaction limits when installed		

Explain Exceptions:

GENERAL CONDITIONS

1. LOCAL PREFERENCE POLICY

The city of Owosso has a local preference policy for the purchase of goods and services. The policy in part states: *A business located within the city limits and paying real or personal property taxes to the city of Owosso will be granted a 6% bid advantage or \$2,500, whichever is less, over a business located outside Shiawassee County. A business located outside the city limits but within Shiawassee County and paying property taxes to the county will be granted a 3% bid advantage or \$2,500, whichever is less, over a business located outside Shiawassee County. The preference also applies to subcontractors performing 25% or more of the work of a general contract.*

2. BID ACCEPTANCE

The city reserves the right to reject any or all proposals. Unless otherwise specified, the city reserves the right to accept any item in the proposal. In case of error in extending the total amount of the bid, the unit prices shall govern.

3. PAYMENT

Unless otherwise stated by the bidder, time concerning discount offered, will be computed from date of delivery and acceptance at destination or from date correct bill or claim voucher properly certified by the contractor is received. When so stated herein, partial payments, based on a certified approved estimate by the city of materials, supplies or equipment delivered or work done, may be made upon presentation of a properly executed claim voucher. The final payment will be made by the city when materials, supplies, equipment, or the work done have been fully delivered or completed to the full satisfaction of the city.

4. BID DEFAULT

In case of default by the bidder or contractor, the city of Owosso may procure the articles or services from other sources and hold the bidder or contractor responsible for any excess cost occasioned thereby.

5. UNIT PRICES

Prices should be stated in units of quantity specified.

6. QUOTED PRICES

Unless otherwise stated by the bidder, prices quoted will be considered as being based on delivery to a designated destination and to include all charges for packing, crating, containers, shipping, etc., and being in strict accordance with specifications and standards as shown.

7. SUBSTITUTIONS

Wherever a reference is made in the specifications or description of the materials, supplies, equipment, or services required, to a particular trade name, manufacturer's catalog, or model number, the bidder, if awarded a contract or order, will be required to furnish the particular item referred to in strict accordance with the specifications or description unless a departure or substitution is clearly noted and described in the proposal.

8. HOLD CITY HARMLESS

The bidder, if awarded an order or contract, agrees to protect, defend, and save the city harmless against any demand for payment for the use of any patented material, process, article, or device that may enter into the manufacture, construction, or form a part of the work covered by either order or contract. Bidder further agrees to indemnify and save the city harmless from suits or action of every nature and description brought against it, for or on account of any injuries or damages received or sustained by any party or parties, by or from any of the acts of the contractor, his employees, subcontractors, or agents.

9. COMPETITIVE BIDDING STATUTES

The laws of the state of Michigan, the charter, and ordinances of the city of Owosso, as far as they apply to the laws of competitive bidding, contracts, and purchases, are made a part hereof.

10. SAMPLES

Samples, when requested, must be furnished free of expense to the city and, if not destroyed, will upon request be returned at the bidder's expense.

11. EQUAL EMPLOYMENT OPPORTUNITY AND OTHER CLAUSES

The contractor shall agree not to discriminate against any employee or applicant for employment because of age, race, religion, color, handicap, sex, physical condition, developmental disability as defined by Michigan Compiled Statutes, or national origin. This provision shall include but not be limited to the following: employment, upgrading, demotion or transfer, recruitment or recruitment advertising, layoff or termination, rate of pay or other forms of compensation, and selection for training including apprenticeship. The contractor further agrees to take affirmative action to ensure equal employment opportunities for persons with disabilities. The contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices setting forth the provision of the non-discrimination clause.

LOCAL PREFERENCE POLICY

The following affidavit should be completed if a bidder is located within Shiawassee County or intends to sub-contract more than twenty-five percent (25%) to a Shiawassee County based business: The city of Owosso has a local preference policy for the purchase of goods and services as recorded in the city ordinance in section 2-348. "Lowest qualified bidder" defined.

1. The term "lowest qualified bidder," as used in this division, shall mean the lowest bidder having qualifications to perform the work which is satisfactory to the council. The lowest bidder shall be determined based on an adjusted bid tabulation which shall be prepared in the following manner: To the bid of any bidder which is neither a city-based business nor a county-based business shall be added an amount equal to six (6) percent of the bid or two thousand five hundred dollars (\$2,500.00), whichever is less.
2. To the bid of any bidder which is a county-based business shall be added an amount equal to three (3) percent of the bid or two thousand five hundred dollars (\$2,500.00), whichever is less; provided, however, that if no bid is received from a city-based business, no additional amount shall be added to the bid of a county-based business.
3. "Owosso-based business" shall be interpreted to mean a business registered with the county clerk or a corporation registered with the state having a business address within the city limits which pays real and/or personal property taxes levied by the city.
The term "county-based business" shall be interpreted to mean a business other than a city-based business registered with the county clerk or a corporation registered with the state having a business address within the county which pays real and/or personal property taxes levied by the county.
4. If twenty-five (25) percent or more of a contract for construction or other services is to be subcontracted by a city-based business bidder to a non-city-based business or businesses, or by a county-based business bidder to a non-county-based business or businesses, the adjusted bid shall be calculated by applying the provisions of this section separately to each portion of the contract based on the status of the contractor or subcontractor performing that portion of the contract as a city-based or county-based business.

AFFIDAVIT

In accordance with Section 2-348 of the Owosso city code, the bid from a business located in Shiawassee County shall be adjusted to reflect a preference. For the city to calculate the adjustment, the bidder hereby deposes and states that their business address is registered, and is currently paying real and/or personal property taxes in Shiawassee County at the following address:

Registered business address

The affiant further deposes and states that a sub-contract with a business registered, and paying real and/or personal property taxes in Shiawassee County will be executed for a percentage equal to or greater than twenty-five percent (25%) as stated below:

Business name and address of sub-contractor

Percentage of contract

Authorized signature

Title

Company name

Date

W-9 INFORMATION FOR LEGAL STATUS

Sole proprietor. Enter your individual name as shown on your income tax return on the “Name” line. You may enter your business, trade, or “doing business as (DBA)” name on the “Business name/disregarded entity name” line.

Partnership, C Corporation, or S Corporation. Enter the entity's name on the “Name” line and any business, trade, or “doing business as (DBA) name” on the “Business name/disregarded entity name” line.

Disregarded entity. Enter the owner's name on the “Name” line. The name of the entity entered on the “Name” line should never be a disregarded entity. The name on the “Name” line must be the name shown on the income tax return on which the income will be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a domestic owner, the domestic owner's name is required to be provided on the “Name” line. 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 the “Business name/disregarded entity name” line. If the owner of the disregarded entity is a foreign person, you must complete an appropriate Form W-8.

Note. Check the appropriate box for the federal tax classification of the person whose name is entered on the “Name” line (Individual/sole proprietor, Partnership, C Corporation, S Corporation, Trust/estate).

Limited Liability Company (LLC). If the person identified on the “Name” line is an LLC, check the “Limited liability company” box only and enter the appropriate code for the tax classification in the space provided. If you are an LLC that is treated as a partnership for federal tax purposes, enter “P” for partnership. If you are an LLC that has filed a Form 8832 or a Form 2553 to be taxed as a corporation, enter “C” for C corporation or “S” for S corporation. If you are an LLC that is disregarded as an entity separate from its owner under Regulation section 301.7701-3 (except for employment and excise tax), do not check the LLC box unless the owner of the LLC (required to be identified on the “Name” line) is another LLC that is not disregarded for federal tax purposes. If the LLC is disregarded as an entity separate from its owner, enter the appropriate tax classification of the owner identified on the “Name” line.

Other entities. Enter your business name as shown on required federal tax documents on the “Name” line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the “Business name/disregarded entity name” line.

Please see attached W-9 Request for Taxpayer Identification Number and Certification form for a detailed explanation on filling out the W-9 form.

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.

Print or type. See Specific Instructions on page 3.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► _____ Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions) ► _____ <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate	
	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>	
	5 Address (number, street, and apt. or suite no.) See instructions.	Requester's name and address (optional)
	6 City, state, and ZIP code	
	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. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number											
				-			-				
or											
Employer identification number											
				-							

Part II Certification

Under penalties of perjury, I certify that:

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

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

Sign Here	Signature of U.S. person ►	Date ►
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General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.