

2023 VCAPCD Combined Incentive Program Grant Application Charging or Alt-Fuel Infrastructure Project – Page 1

Company Name (must match Tax ID number):	Federal Tax ID Number or Social Security Number (also submit IRS Form W-9):
Contact Name:	
Mailing Address:	
Phone number:	Email:
Second Contact Name and Phone Number:	
Person with contract-signing authority (also, sign and date at bottom of page):	

Circle type of project being proposed: battery charging station, hydrogen fueling station, natural gas fueling station, or other (specify)	
Is this a publicly accessible project?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Will this project be powered by on-site solar and/or wind power systems? ¹	<input type="checkbox"/> Yes <input type="checkbox"/> No
Will on-site solar or wind power generating systems be installed as part of this project?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Project address, if different from business address (enter “various” and explain if more than one):	

All applications must include the following (check boxes to signify attachment):

- ☐ Application Statement for Infrastructure Applications
- ☐ Disclosure Statement
- ☐ Compliance Statement
- ☐ IRS W-9 Tax Form
- ☐ Itemized price quote(s) (specified on page 3)
- ☐ Anticipated usage/documentation (specified on page 3)
- ☐ Additional documentation listed on page 4 of this application.

I certify that all information, attachments, and documentation submitted with this application is authentic and correct.

Applicant Signature: _____ Date: _____

- Specify Desired Grant Amount: _____ (50 – 100%, project dependent²). You may improve your chances of receiving a grant by requesting less than the maximum for the project category.
- Specify Desired Grant Term: _____ (3 – 15 years). A longer term can improve your chances of receiving a grant. The grant contract will require you to report annual usage, keep infrastructure operational, and maintain the infrastructure in Ventura County for the number of years you specify.

¹ Projects must have at least 50% of energy generated from solar or wind sources to qualify as having a solar/wind power system.

² Up to 60% for publicly accessible projects, 65% for project with on-site solar/wind power systems, 75% for publicly accessible projects with on-site solar/wind power systems, and 100% for charging stations or alternate fueling stations for public school buses. Any other projects can be funded up to 50%.

2023 VCAPCD Combined Incentive Program Grant Application Infrastructure Project Information – Page 2

Applicant Name & Company _____

1. Site information:

Address where the station will be installed:	
Major cross streets of proposed site:	
Provide a detailed description of where the station(s) will be located within the parking lot or structure:	
Is the proposed station site owned by the applicant?	<input type="checkbox"/> Yes <input type="checkbox"/> No
For publicly accessible sites, circle any points of interest located nearby: restaurants, movie theater, park, library, stadium, shopping mall, grocery store, hospital, lodging, other (specify).	
Days/hours station will be available to the public: <ul style="list-style-type: none"> <input type="checkbox"/> The station will be strictly utilized for workplace charging and will not be publicly accessible. <input type="checkbox"/> The station will be strictly utilized for residents. <input type="checkbox"/> The station will be publicly accessible 24 hours a day, 7 days a week. <input type="checkbox"/> The station will be available for public use as certain times (specify). 	

2. Station information:

EV Charger information:

Make	Model	Charger level	Charger Type	Quantity
		<input type="checkbox"/> Level 2 <input type="checkbox"/> Level 3	<input type="checkbox"/> Single Port <input type="checkbox"/> Dual Port	
		<input type="checkbox"/> Level 2 <input type="checkbox"/> Level 3	<input type="checkbox"/> Single Port <input type="checkbox"/> Dual Port	
		<input type="checkbox"/> Level 2 <input type="checkbox"/> Level 3	<input type="checkbox"/> Single Port <input type="checkbox"/> Dual Port	

AND/OR

Alternate Fueling Station information:

Make	Model	Fuel Type	Quantity

2023 VCAPCD Combined Incentive Program Grant Application Infrastructure Vendor and Cost Information – Page 3

3. Vendor/Installer information:

Business name:	
Representative name:	
Address:	
Phone number:	Email:

4. Costs (Attach price quote from vendor/installer to substantiate claims made in this table).

Cost of design and engineering: (i.e. labor, site preparation, Americans with Disabilities Act accessibility, signage).	\$
Cost of equipment: (i.e. charging/fueling units, electrical parts, energy storage equipment, materials).	\$
Cost of installation directly related to the construction of the station:	\$
Meter/data loggers:	\$
On-site power generation system that fuels or powers covered sources: (if applicable, i.e. solar and wind power generation equipment).	\$
Fees incurred pre-contract execution, license fees, environmental fees, commissioning fees (safety testing), and onsite required safety equipment: (i.e. permits, design, engineering, site preparation).	\$
Consulting fees: (i.e. those associated with the preparation of Environmental Assessment, Environmental Impact Statement, Environmental Impact Report, or other CEQA documents).	\$
Shipping and delivery costs of equipment:	\$
Tax:	\$
Total:	\$

Competitive bids are required for certain projects: If your infrastructure project will be open and available for public use, or if it will be funded under the AB 923 guidelines (consult APCD), the vendor must be solicited and selected through a competitive bidding process. In the instance the applicant must solicit bids through a competitive bid process, the applicant must establish an impartial bidding process based on objective supplier selection criteria and allow the bid to remain open for a reasonable amount of time.

- ☐ Attach all bids received for the proposed project. Please indicate the vendor/installer that was chosen for this project and provide an explanation for selecting this vendor/installer.

5. Anticipated usage:

Please provide the anticipated usage per year in terms of projected throughput and/or number of vehicles that will be using the station(s) (e.g. kW/year or number of cars charged per year):

-
- ☐ Attach any supporting document and/or an explanation to substantiate your claim.

2023 VCAPCD Combined Incentive Program Grant Application Additional Required Attachments List – Page 4

6. Additional Required Application Attachments:

- ☐ **An aerial map of the proposed project location.**
(i.e. satellite view from an internet-based map or city/county map)
- ☐ **Proof that the applicant can obtain all required land use permits from agencies needed to install/operate infrastructure.**
- ☐ **Documentation demonstrating that the land on which the project will be located is either owned by the applicant or controlled by the applicant through a long-term lease, easement, or other legal arrangement for the duration of the project life.**
For applicants who do not own the land where the proposed project will be built, an executed lease agreement or letters of commitment lasting for the duration of the project life must be signed by the property owner(s) or authorized representative(s) can be attached to satisfy this criterion.
- ☐ **Proof that power or fuel is being provided to the site of the proposed project.**
(e.g. application to, payment to, or contract with the local utility company)
- ☐ **Equipment warranty documentation.**
Equipment must have a warranty, 1-year for battery charging, 3-year for alternative fuel (propane, hydrogen, etc.) If warranty is not provided with the equipment, the applicant must purchase extended warranty at own expense. Grant funds cannot be used for extended warranty.

Ventura County Air Pollution Control District (VCAPCD)
2023 VCAPCD Combined Incentive Program – Infrastructure Application
Statement

Please initial each item to signify that you understand and agree with each statement. If you have questions on any of the statements, please call or email Stephanie Lapeyre-Montrose, Air Quality Specialist, at (805) 303-3665 or stephanie@vcapcd.org.

Note: This statement will be attached to, and made part of, any Grant Agreement eventually reached for your project.

Initials

- ☐ I have legal authority to apply for grant funding for the entity described in this application.
- ☐ For infrastructure projects, discretionary costs may be accrued by an applicant prior to contract execution, but applicant assumes all financial risks and costs accrued prior to contract execution are not reimbursable until I receive a Grant Agreement signed by the Air Pollution Control Officer.
- ☐ I have reviewed the sample grant agreement and it is acceptable, without revisions.
- ☐ I understand the grant will pay for a portion of the total costs and I must retain copies of receipts and cancelled checks to prove that I have paid my share of the costs.
- ☐ I understand that if project costs are financed with borrowed money, I must use the grant funds to pay down the loan balance so that total liens on funded equipment do not exceed my share of the project's costs.
- ☐ I understand there are conditions placed on receiving a grant and agree to refund the grant or a pro-rated portion if it is found that at any time I do not meet those conditions. Such conditions may include, but is not limited to: reporting annual usage, reporting any unscheduled downtime of equipment, or reporting the amount of electricity generation by any on-site solar or wind power equipment. I understand I must document compliance with these conditions and submit reports annually.
- ☐ I understand I must complete the purchase, conversion, and/or expansion work specified in the application no later than 18 months after approval of the Grant Agreement and will be required to submit a progress reporting form each calendar quarter until that work is complete. This deadline may be earlier than 18 months after approval of the Grant Agreement in cases where a regulatory deadline is approaching. This deadline may be extended in some circumstances if requested by the applicant and approved in writing by the APCD.
- ☐ I understand that an IRS Form 1099 will be issued to me for incentive funds received under the Combined Incentive Program. I understand that it is my responsibility to determine the tax liability associated with participating in the Moyer Program.
- ☐ I certify that the proposed project has not been funded and is not being considered for Combined Incentive Program funds by another air district or any other public agency.
- ☐ I understand it is my responsibility to ensure that all technologies are either verified or certified by the California Air Resources Board (CARB) to reduce NOx and/or PM.
- ☐ I understand I will be prohibited from applying for any form of emission reduction credits for Moyer-funded equipment, including: Emission Reduction Credit (ERC); Mobile Source Emission Reduction Credit (MSERC) and/or Certificate of Advanced Placement (CAP), for all time, from the VCAPCD, CARB or any other Air Quality Management or Air Pollution Control District. However, Low Carbon Fuel Standard credits may be generated.

Initials

- _____ The proposed project is not required to be implemented by any local, state, and/or federal rule, regulation, or other legally binding requirement.
- _____ I understand that disclosure is required of the value of any current financial incentive that directly reduces the project price, including tax credits or deductions, grants, or other public financial assistance.
- _____ I certify that the requested funding does not include administrative costs. Administrative costs are defined as costs related to application preparation and submittal, project administration, monitoring, oversight, data gathering, and report preparation. I will include funds necessary to cover administrative costs and any required matching funds in my budget for the duration of the project.
- _____ I understand the VCAPCD has the right to conduct unannounced inspections to ensure the project equipment is fully operational and at the activity level committed to in the grant agreement.
- _____ I understand that the project must be installed and located in Ventura County.
- _____ I understand that the project must comply with all applicable federal, State, and local laws and requirements including environmental laws, and State building, environmental, and fire codes.
- _____ I understand that the air district may need to perform a California Environmental Quality Act (CEQA) review and obtain approval prior to funding a project.
- _____ I understand that a publicly accessible infrastructure project must be solicited and selected through a competitive bidding process that has been approved by the air district board.
- _____ I understand that all work must be performed by a licensed contractor.
- _____ I understand that all equipment and parts must be new. Remanufactured or refurbished equipment and parts are not eligible for funding.
- _____ I certify that Combined Incentive Program funds will not be used to purchase any required warranty or used to fund any ineligible project costs.
- _____ I understand that the equipment will be required to be in operating condition through the term of the contract.
- _____ I understand that, if during the project life the fuel/energy meter fails for any reason, the fuel/energy meter must be repaired or replaced as soon as possible and is considered a maintenance expense and therefore not an eligible cost for use of grant funds.
- _____ I understand that if any battery charging station installations are made, I must report the installation to the Department of Energy Alternative Fuel Data Center located at <http://www.afdc.energy.gov/locator/stations/>.
- _____ I understand that if any hydrogen fueling stations are installed, I must register and report to the Station Online Status System (SOSS) maintained by the California Fuel Cell Partnership (www.cafcp.org). Furthermore, I understand I must abide by the requirements of their reporting system.
- _____ Except for stationary agricultural pump projects, a completed Uniform Commercial Code-1 Financing Statement will be filed with the grantee as Debtor, VCAPD as Secured Party, and funded equipment as collateral for grant funding amounts of \$50,000 or greater.

Additionally,

For publicly accessible charging or fueling stations:

_____ I understand that publicly accessible stations must at a minimum be accessible to the public daily during regular business hours.

_____ I understand that publicly accessible infrastructure projects must maintain a 95% successful charging rate with 24/7 customer service available on site, via toll free telephone number.

_____ I understand that, if equipment is not functional at any time during the contract life, it is my responsibility ensure that repairs are made, and the station is up and running within 48 hours.

_____ I understand that I must notify the air district of any downtime beyond the 48 hours and work with the district to ensure publicly accessible stations are operational.

For non-public accessible charging or fueling stations:

_____ I understand that if equipment is not functional, I have 15 business days to report the problem to the air district and begin working with the district to promptly ensure infrastructure equipment is operational.

Last,

_____ I certify to the best of my knowledge that the information and documentation contained in this application is authentic, true, and accurate.

_____ I understand that third party contracts are not permitted. A third party may, however complete an application on an owner's behalf. Third parties are required to list how much compensation, if any, they are receiving to prepare the application, and to certify that no Combined Incentive Program funds are being used for this compensation. If applicable, sign statement at bottom of the page.

Applicant's Signature

Date

Applicant's Name (please print)

Title

If an entity other than the applicant assisted in the preparation of the application, please provide the information requested below.

Application Preparer's Name and Contact Information (please print)

Compensation paid for application preparation: \$ _____

I certify that no Combined Incentive Program funds are the source for this compensation:

Application Preparer's Signature

**CALIFORNIA AIR RESOURCES BOARD
CARL MOYER PROGRAM
DISCLOSURE STATEMENT**

Have you applied for or been awarded other grants for any engines listed in this application? <input type="checkbox"/> Yes, complete section below <input type="checkbox"/> No, skip the remaining items in this table and sign below	
Agency Applied to:	
Date of Application:	
Funding Amount:	
Engines Included In This Request (list engine serial numbers):	
Status of Application: <input type="checkbox"/> Cancelled <input type="checkbox"/> Pending <input type="checkbox"/> Funded <input type="checkbox"/> Other, explain:	

(photocopy this page when blank to complete for engines included in separate funding/grant requests)

By signing below, the Applicant hereby certifies the following:

- (1) Applicant has disclosed to the Grantor/District any and all other grant or funding applications it has directly or indirectly submitted to any other air pollution control districts or air quality management districts for the same specific engine(s).
- (2) Applicant agrees not to submit other Carl Moyer Grant applications or sign other contracts or Grant Agreements for the same specific engine(s) with any other source of funds, including but not limited to, other state or local air pollution control district or the California Air Resources Board for a multi-district solicitation. Applicant further agrees and understands that this Grant Agreement shall, at a minimum, be immediately terminated and may result in the Applicant being banned from submitting future applications to any and all Carl Moyer Program administering air pollution control district or air quality management district if it is discovered that the Applicant has submitted multiple applications or signed multiple contracts or grant agreements, not previously disclosed, for the same engine(s) as set forth in this Grant Agreement.
- (3) **Applicant has disclosed the value of any current financial incentive that directly reduces the project price, including tax credits or deductions, grants, or other public financial assistance, for the same engine(s) and certifies that the funding requested in the Grant Agreement has been reduced by the amount of this financial incentive.**
- (4) Applicant understands that if it is found to be in violation of the terms and conditions of this Grant Agreement and/or this Disclosure Statement, the California Air Resources Board may levy fines and/or seek criminal charges to the fullest extent allowed by law against the Applicant, including but not limited to the Business and Professional Code and California Health and Safety Code Section 43016.

Printed Name of Responsible Party:	Title:
Signature of Responsible Party:	Date:

California Environmental Protection Agency



REGULATORY COMPLIANCE STATEMENT

As an applicant/participant of the Carl Moyer, FARMER and/or Community Air Protection Incentive Programs, I declare that

_____(Company Name)

1. Is in compliance with, and
2. Will remain in compliance with, and
3. Does not have any outstanding/unresolved/unpaid Notices of Violations (NOV) or citations for violations of

any federal, state, and local air quality regulations including, but not limited to, the following:

- Cargo Handling Equipment Regulation
- Commercial Harbor Craft Regulation
- Drayage Truck Regulation (including dray-off trucks)
- In-Use Off-Road Diesel Vehicle Regulation
- Marine Shore Power Regulation
- Off-Road Large Spark Ignition Fleet Regulation
- Portable Diesel Airborne Toxic Control Measure
- Public Agency and Utility Rule
- Sleeper Berth Truck Idling Regulation
- Solid Waste Collection Vehicle Regulation
- Statewide Truck and Bus Regulation
- Stationary Engine Airborne Toxic Control Measure
- Transit Fleet Rule

For on-road heavy-duty truck or bus projects, by signing below you certify that: *I have read and understand that I am responsible for meeting the requirements of the Periodic Smoke Inspection Program (PSIP). I am either currently in compliance with PSIP requirements or I have paid all penalties for non-compliance and continue to meet requirements since payment.*

I certify under penalty of perjury that the information provided is accurate.

Authorized Signature: _____ Date: _____

Authorized Representative's Name (please print): _____

Authorized Representative's Title: _____

Legal Owner Name: _____

Company Name: _____

Mailing Address: _____

City, State, Zip: _____

Physical Address (if different than above): _____

City, State, Zip: _____

Phone: _____

Email: _____

Fact sheets and additional information on the Carl Moyer Program are available at <http://www.arb.ca.gov/msprog/moyer/moyer.htm> or in-use regulations are available at: <http://www.arb.ca.gov/permits/permits.htm> or by calling ARB's diesel hotline at 866-6DIESEL (866-634-3735). To obtain this document in an alternative format or languages please contact (866) 634-3735.

Request for Taxpayer Identification Number and Certification

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

Print or type See Specific Instructions on page 2.	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; 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. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input type="checkbox"/> Other (see instructions) ▶ _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ (Applies to accounts maintained outside the U.S.)
	5 Address (number, street, and apt. or suite no.)	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 Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 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 on page 3.

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. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/fw9.

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? on page 2.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.

Note. If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States:

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

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),

3. The IRS tells the requester that you furnished an incorrect TIN,

4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or

5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code* on page 3 and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships* above.

What is FATCA reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code* on page 3 and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account, list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9.

a. **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note. ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C Corporation, or S Corporation.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2, "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

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

Line 3

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

Limited Liability Company (LLC). If the name on line 1 is an LLC treated as a partnership for U.S. federal tax purposes, check the "Limited Liability Company" box and enter "P" in the space provided. If the LLC has filed Form 8832 or 2553 to be taxed as a corporation, check the "Limited Liability Company" box and in the space provided enter "C" for C corporation or "S" for S corporation. If it is a single-member LLC that is a disregarded entity, do not check the "Limited Liability Company" box; instead check the first box in line 3 "Individual/sole proprietor or single-member LLC."

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space in line 4 any code(s) that may apply to you.

Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

- 1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2—The United States or any of its agencies or instrumentalities
- 3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947

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

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

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

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

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities

C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a)

J—A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

Note. You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited Liability Company (LLC)* on this page), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note. See the chart on page 4 for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting IRS.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note. Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

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

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if items 1, 4, or 5 below indicate 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), 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)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. 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
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor ⁴
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity ⁴
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. 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
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

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

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

³ You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 2.

***Note.** Grantor also must provide a Form W-9 to trustee of trust.

Note. If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Publication 4535, Identity Theft Prevention and Victim Assistance.

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

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

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

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: spam@uce.gov or contact them at www.ftc.gov/idtheft or 1-877-IDTHEFT (1-877-438-4338).

Visit IRS.gov to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.