Agency Name (must match Tax ID number): | Federal Tax ID 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 emergency vehicle\(^1\) being replaced: fire apparatus, pumper, ladder truck, water tender, or other (specify).

Percent of total operation in California for this equipment: %

Percent of total operation in Ventura County for this equipment: %

Project address (equipment home station) if different from business address (enter “various” and explain if more than one).

All applications must include the following (please check boxes to signify they are attached):

- ☐ Application Statement
- ☐ Disclosure Statement
- ☐ Declaration of Compliance
- ☐ IRS W-9 Tax Form
- ☐ Documentation for annual mileage (specified on page 2)
- ☐ Proof of registration (specified on page 2)
- ☐ Proof of warranty on new equipment (specified on page 3)
- ☐ Itemized price quote (specified on page 3)
- ☐ If the applicant obtains financing to assist in the purchase of replacement equipment, full documentation of financing must be provided.

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

Applicant Signature: ________________________________ Date: ____________

- Specify Desired Grant Amount: _______ (up to 80\% of eligible costs). You may improve your chances of receiving a grant by requesting less than 80\%. You may also specify a cost-effectiveness target or a specific dollar amount.
- Specify Desired Grant Term: _________ (up to 14 years). A longer term can improve your chances of receiving a grant. The grant contract will require you to report hours of use annually and operate and maintain the equipment in Ventura County for the number of years you specify.
- Has this equipment received Carl Moyer funding in the past? Yes____ No____

\(^1\) Must meet definition of “authorized emergency vehicle” in CA Vehicle Code sections 165 and 27156.2, including, but not limited to pumpers, ladder trucks, and water tenders.
Submit one checklist for each piece of equipment to be scrapped. Check boxes below and attach documentation to this application. Keep copies – documentation cannot be returned.

## Applicant Name & Agency

### 1. Baseline (existing) Vehicle Information

<table>
<thead>
<tr>
<th>Field</th>
<th>Example</th>
</tr>
</thead>
<tbody>
<tr>
<td>Model Year:</td>
<td>2023</td>
</tr>
<tr>
<td>Make:</td>
<td>Ford</td>
</tr>
<tr>
<td>Model:</td>
<td>F-150</td>
</tr>
<tr>
<td>VIN:</td>
<td>1FTEF1E52DF123456</td>
</tr>
<tr>
<td>License Plate #:</td>
<td>1234567</td>
</tr>
<tr>
<td>Unit Number:</td>
<td>1234</td>
</tr>
<tr>
<td>Gross Vehicle Weight Rating (GVWR):</td>
<td>8,500 lbs</td>
</tr>
<tr>
<td>Is this a public fleet vehicle?</td>
<td>YES</td>
</tr>
<tr>
<td>Current odometer reading:</td>
<td>12,345</td>
</tr>
<tr>
<td>Date of reading:</td>
<td>01/01/2023</td>
</tr>
</tbody>
</table>

### 2. Baseline (existing) Engine Information

<table>
<thead>
<tr>
<th>Field</th>
<th>Example</th>
</tr>
</thead>
<tbody>
<tr>
<td>Engine Fuel Type:</td>
<td>diesel</td>
</tr>
<tr>
<td>Engine Model Year:</td>
<td>2020</td>
</tr>
<tr>
<td>Engine Make:</td>
<td>Ford</td>
</tr>
<tr>
<td>Engine Model:</td>
<td>5.0L V8</td>
</tr>
<tr>
<td>Engine Rated Horsepower:</td>
<td>302 HP</td>
</tr>
<tr>
<td>Engine Serial #:</td>
<td>123456</td>
</tr>
<tr>
<td>Engine Family #:</td>
<td>1234</td>
</tr>
<tr>
<td>CARB Executive Order #:</td>
<td>12345</td>
</tr>
</tbody>
</table>

Note: older engines might not have family number or CARB Executive Order number.

Do not leave any fields blank. Enter or attach explanations for any missing information.

### 3. Provide documentation of annual mileage for the previous two years.

Estimated annual mileage for Baseline (existing) equipment: __________

#### Attach one of the following:

- Copies of dated maintenance or repair documents showing odometer readings. Attach one document that is at least two years old but less than three years old, and one that is approximately one year old.
- Odometer log with readings collected a minimum of once per year from an installed and fully functioning odometer.
- Historical fuel usage documentation specific to the equipment. Fuel documentation must include fuel logs, purchase receipts, or ledger entries.

#### OR, attach two of the following:

- Usage records that identify operational, standby, and down hours for the equipment.
- Employee timesheets linked to specific equipment use.
- Preventative maintenance records tied to specific miles of equipment use.
- Repair work orders specific to the equipment.
- Six months of tracking normal equipment usage with a functional, tamper proof odometer with prior district approval.
- Other documentation (for review and approval by the California Air Resources Board).

### 4. Attach proof of California registration for the previous two years and a copy of the title, proving ownership (without lien or financing) for each existing vehicle.

- Copy of Title
- Registration documentation

### 5. Is the existing vehicle being submitted for replacement funding exempt from CARB regulations (see CA Vehicle Code Sections 27156.2 and 165)?

YES ____ NO ____
1. Replacement (new) Vehicle Information

| Model Year: ___________________ | Vendor: __________________________ |
| Make: __________________________ | Vendor Contact: ____________________ |
| Model: __________________________ | Vendor Phone #: ____________________ |
| New Vehicle GVWR: __________________ | Vendor Address: __________________ |
| New Vehicle Cost: ___________________ | Vendor City, State, Zip: ____________ |

2. Replacement (new) Engine Information

| Engine Fuel Type: ___________________ | Engine Rated Horsepower: __________ |
| Engine Model Year: _______________ | Engine Family #: _________________ |
| Engine Make: ___________________________ | CARB Executive Order #: ____________ |
| Engine Model: __________________________ | 

Do not leave any fields blank. Enter or attach explanations for any missing information.

3. Costs*

| Base price, excluding optional equipment: | $ |
|------------------------------------------------ | 
| Describe all options to be installed on the equipment and whether the options were also installed on the equipment being scrapped. Examples: 4WD, GPS, AC, etc. | 
| Did the old equipment have this option? | 
| Optional equipment costs | 

| Option #1: | □ Yes □ No | $ |
| Option #2: | □ Yes □ No | $ |
| Option #3: | □ Yes □ No | $ |
| Option #4: | □ Yes □ No | $ |
| Option #5: | □ Yes □ No | $ |

| Other cost: | $ |
| Other cost: | $ |

Extended Warranty:

(A minimum of a one-year or 100,000 miles major component engine warranty must be purchased for new equipment if the factory warranty does not cover this period. The warranty must cover parts and labor. Warranty documentation must be attached. Warranty costs are not eligible for funding. EV and hybrid warranty requirements differ – contact VCAPCD staff.)

| Tax: | $ |
| Total: | $ |

*Attach price quote from dealer to substantiate claims made in this table. □ Itemized price quote(s) attached.

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2 The replacement equipment must serve the same function and perform work equivalent to the old equipment. **Attach justification if the horsepower of the new engine is more than 25% different than the old equipment being scrapped.**

3 The proposed engine for the project must be consistent with the Intended Service Class per the Executive Order (EO). For example, MHD Intended Service Class engines cannot be used for projects which have the HHD vehicle classifications. **Applicant must attach a copy of the referenced Executive Order with the application.** Download the EO at: [http://www.arb.ca.gov/msprog/onroad/cert/cert.php](http://www.arb.ca.gov/msprog/onroad/cert/cert.php)
Ventura County Air Pollution Control District (VCAPCD)  
2023 VCAPCD Combined Incentive Program - 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.

_____ No replacement equipment has been ordered or purchased, no work on this project has begun or will begin, and I will take possession of no replacement equipment 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 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 will provide documentation of all financing received and loan balances after grant payment is received.

_____ I understand that all old engines which have been replaced using VCAPCD Combined Incentive Program funds must be permanently destroyed and rendered useless. Cooling or lubricant passages, and critical mating surfaces in the cylinder block must be breached by burning, cutting, or impact. This work will be documented by APCD inspection.

_____ 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. One such condition is the amount of future annual operation must be at least 70 percent of the historical level of operation claimed in the grant application. Another condition is at least 75 percent of the equipment’s operation must be in Ventura County for the entire term of the Grant Agreement. I understand I must document compliance with these conditions and submit reports annually.

_____ I have attached records, fuel receipts or logs or operating hour documentation that can be used to validate the amount of historical operation in Ventura County. I understand that if the amount of future annual operation is less than 70 percent of this historical level of operation, I hereby agree to refund the grant or a pro-rated portion of the grant.

_____ I understand I must complete the purchase, repower, and retrofit 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 a tamper proof, non-resettable digital hour meter or odometer must be installed and maintained in operating condition on all funded equipment.
I understand that the old engine may not be removed from the vehicle, equipment, or boat until the manufacturer’s permanently marked serial number is made clearly legible for inspection and inspected by APCD personnel. If no serial number is legible, I will make certain that an APCD representative has documented a unique indelible mark on the engine or attached a tamperproof tag prior to removal that ensures the engine’s identity can be verified after removal.

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 VCAPCD Combined Incentive Program.

I certify that the proposed project has not been funded and is not being considered for Carl Moyer Program, FARMER Program, or Community Air Protection 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.

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 I will be prohibited from applying for any form of emission reduction credits for Combined Incentive-funded vehicles/engines, 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.

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 that for engine replacement projects, the new engine must be certified to the highest Tier NOx and diesel particulate emission standards that can be installed in the equipment. If an engine with a certification lower than Tier 4 (Tier 3 for marine vessel engines) is proposed to be installed, I have attached a letter from the equipment manufacturer or vendor specifying why a higher Tier engine cannot be used. If the new engine is replacing an engine that has previously been certified to meet an emission standard (i.e., Tier 1 or Tier 2), additional performance requirements must be met as described in the Carl Moyer Program Guidelines.

I understand that all engine replacement projects (except stationary agricultural engines, marine vessels, farm tractors, and locomotives) must include the installation of the highest level of verified diesel emission control system (VDECS) available for the new engine which is accepted by the engine manufacturer for the specific engine application. If a VDECS lower than Level 3 is to be installed, a letter from the engine manufacturer is attached specifying the highest level of VDECS that can be installed on the engine and will perform in the specific engine application. The costs of this device and associated installation are eligible for funding and may be included in the project grant request. Failure to install an available VDECS will trigger the refund provisions of Section F.10 of the Grant Agreement.
I understand that a Global Positioning System (GPS) unit may be installed on vessels and vehicles/equipment not operating within VCAPCD boundaries full time. I will submit data as requested and otherwise cooperate with all data reporting requirements.

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 for ranking purposes, only emission reductions occurring in Ventura County will be used to calculate cost-effectiveness.

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 (see below).

I understand that VCAPCD, at its sole discretion, may fund this project using Carl Moyer, FARMER, Community Air Protection, and/or other state or local funding sources.

All agricultural pump engines that I own or use in Ventura County are currently registered as required by VCAPCD Rule 250.

____________________________________  _____________________
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? | □ Yes, complete section below | □ 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: | □ Cancelled | □ Pending | □ Funded | □ 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: |
As an applicant/participant of the Carl Moyer, FARMER and/or Community Air Protection Incentive Programs, I declare that

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.
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,
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 FATCA reporting, is correct. See What is FATCA reporting? on page 2 for further information.

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.
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 partner’s 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 exemption 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 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 he 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.

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 Requestor 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 corporation that elects to be an S corporation, or if you are no longer an exempt payee. 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 name 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 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)(ii). 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 1.

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-E 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 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 $5,0001 Exempt payees 1 through 4
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.

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.

Exempt payees 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)(11)
E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(11)
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 (TIN). 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 1-800-772-1913. Use Form W-7, Application for 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 sign 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 a claim, 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

3. Custodian account of a minor (Uniform Gift to Minors Act) The minor

4. a. The usual revocable savings trust (grantor is also trustee)

   b. So-called trust account that is not a legal or valid trust under state law

4. The grantor-trustee

5. a. Sole proprietorship or disregarded entity owned by an individual

   b. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))

5. The actual owner The grantor

6. The owner

   a. Disregarded entity not owned by an individual

   b. A valid trust, estate, or pension trust

7. The owner

   a. Corporation or LLC electing corporate status on Form 8822 or Form 2553

   b. Association, club, religious, charitable, educational, or other tax-exempt organization

8. The corporation The organization

9. Partnership or multi-member LLC

10. The public entity The trust

11. A broker or registered nominee

12. The partnership

13. The broker or nominee

14. The public entity

1. 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.

2. 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.

3. 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 14398.

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 the 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.consumer.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 3408, payees 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.