|  |  |
| --- | --- |
| State of Wisconsin Department of AdministrationDivision of Energy, Housing and Community Resources DOA-9561 (R06/2017) | Return Completed Application To: WI Department of AdministrationAttn: Diesel Truck Idling Reduction Program 101 E. Wilson St., P.O. Box 7970Madison, WI 53707-7970 |
| **Wisconsin Diesel Truck Idling Reduction Grant Application for 2019-2020** |

The Wisconsin Department of Administration (DOA) administers a grant program to reduce diesel truck idling. The program is designed to assist common, contract and private motor carriers in the purchase and installation of idling reduction technologies. Motor carriers are eligible to receive up to 50% reimbursement for the purchase and installation of idling reduction equipment. The program’s primary goals are to help Wisconsin motor carriers reduce air pollution emissions and fuel consumption.

**Eligible Applicant**: An eligible applicant (must meet all):

1. Is a common, contract or private motor carrier that transports freight.
2. Is headquartered in the state of Wisconsin.
3. Pays at least 50% of the eligible costs for each idling reduction unit covered by this program (cannot use other cost-sharing funds as match).
4. Agrees to collect and report information relating to the operation and performance of each idling reduction unit covered under this grant.
5. Owns and operates the truck(s) in which an idle reduction unit will be installed with DOA funding.

**Eligible Costs**:

1. Idling reduction unit (base price).
2. Standard installation of the idling reduction unit.

**Ineligible Costs**:

1. The cost of shipping an idling reduction unit from the manufacturer to the facility where the unit will be installed.
2. The cost of operating an idling reduction unit.
3. The cost of maintaining an idling reduction unit.
4. Self- installation of idling reduction equipment unless approved by DOA.
5. Accessories that are in addition to the basic idle reduction unit (e.g., chrome exhaust, etc.)

**Funding Available**

DOA anticipates awarding $1 million in grants during the 2019-20 funding cycle.

**Reporting Requirement**

Grant awardees are required to submit pre-installation (baseline), six and twelve-month reports. The preinstallation and twelve-month reports must include a report taken from an on-board electronic record (e.g., ECM download). The six-month report will not require a download.

**Applications will be accepted beginning on July 9, 2019.** Funds will be awarded on a lottery system. This may happen several times depending on the number of applications, the number of withdrawals and the cost of the technologies.

**Are all truck tractors eligible under this program?** No. Only truck tractors with 1999 or newer diesel truck engines are eligible. Rebuilt engines are eligible, but the

engine model year (i.e., original engine year) must be 1999 or newer.

**Application deadline is Friday August 30, 2019.**

**For more information visit:** [**https://doa.wi.gov/Pages/LocalGovtsGran**](https://doa.wi.gov/Pages/LocalGovtsGrants/Diesel_Truck_Idling_Reduction_Grant_Program.aspx)[**ts/Diesel\_Truck\_Idling\_Reduction\_Grant\_**](https://doa.wi.gov/Pages/LocalGovtsGrants/Diesel_Truck_Idling_Reduction_Grant_Program.aspx)[**Program.aspx**](https://doa.wi.gov/Pages/LocalGovtsGrants/Diesel_Truck_Idling_Reduction_Grant_Program.aspx)

The following table identifies how many truck tractors could be funded:

|  |  |
| --- | --- |
| Applicant’s Number of Eligible (1999 or newer engine)Truck Tractors | Total Number of Eligible Units Funded |
| 1 | 1 |
| 2 to 10 | 2 |
| 11 to 50 | 2, or 10% of the applicant’s number of eligible truck tractors, whichever isgreater |
| 51 to 250 | 6, or 7% of the applicant’s number of eligible truck tractors, whichever isgreater |
| 251-500 | 18, or 6% of the applicant’s number of eligible truck tractors, whichever isgreater |
| 501 to 2,500 | 30, or 5% of the applicant’s number of eligible truck tractors, whichever isgreater |
| Over 2,500 | 125 or 3% of the applicant’s number of eligible truck tractors, whichever isgreater |
| Note: No one applicant can receive more than 20% of the available funds. |

**If I’ve received Diesel Truck Idling Reduction Grant funds in the past, am I still eligible for funding?**

Yes. Cumulative or lifetime caps are not applicable. Applicants are limited to the table above during this funding cycle.

**What if I am awarded a grant from another government agency?**

Applicants are required to pay at least 50% of the cost of the unit and installation. You may accept an award from another agency for different truck tractors in your fleet.

**Does the grant cover purchases made prior to July 3, 2019?**

**No. Only purchases incurred on or after July 3, 2019 are eligible for grant coverage.**

Eligible technologies may be U.S. Environmental Protection Agency [http:/www.epa.gov/smartway/technology/idling.htm](http://www.epa.gov/smartway/technology/idling.htm) or California Air Resources Board (CARB) [(http://www.arb.ca.gov/diesel/verdev/vt/cvt.htm](http://www.arb.ca.gov/diesel/verdev/vt/cvt.htm)) verified idle reduction technologies (not required). Idling reduction technologies include, but are not limited to:

1. Auxiliary Power Units (APU)
2. Battery Powered Air Conditioning Systems (BP)
3. Direct Fired Heaters/Bunk Heater Units (DFH)
4. Energy Recovery Systems/Thermal Storage Systems (ERS/TSS)

|  |  |
| --- | --- |
| Wisconsin Diesel Truck Idling Reduction Grant Application for 2019-2020DOA-9561 (R06/2017) | Applications are due August 30, 2019 |
| SECTION 1 – APPLICANT INFORMATION |
| 1. Business Name: |       |
|  |
| 2. Street Address: |       |
|  |
| 3. City: |       | 4. State: |    | 5. Zip: |       |
|  |
| 6. Website:  |       | 7. Previous Diesel Truck Idling Reduction Grant recipient? | [ ]  Yes  |  [ ]  No |
|  |
| 8. Date Established or Incorporated:  |       | 9. Taxpayer ID Number (TIN #): |       |
|  |
| 10. SSN: |       | 11. Principal Administrative Office(s) in Wisconsin? | [ ]  Yes  | [ ]  No |
|  |
| 12. 80% Of Payroll Paid to Employees Employed in Wisconsin?  | [ ]  Yes  | [ ]  No  |
|  |
| 13. Type of Business: | [ ]  Common Motor Carrier | [ ]  Contract Motor Carrier | [ ]  Private Motor Carrier |
|  |
| 14. Number of Full-time Employees:  |       |  |
|  |
| 15. CEO/Owner’s First Name:  |       | 16. Last Name |       | 17. Middle Initial |   |
|  |
| 18. Phone Number:  | (   )    -     | 19. Fax Number:  | (   )    -     |
|  |
| 20. E-mail Address: |       |
|  |
| 21. Facility Contact Name: |       | 22. Title: |       |
| (If same as CEO/Owner, skip to Section 2) |
|  |
| 23. E-mail Address: |       | 24. Phone Number:  | (   )    -     |
|  | (Best Number for reaching you.) |
| SECTION 2 – MOTOR CARRIER & FLEET INFORMATION(Must be completed by Owner/Operators and Fleets) |

|  |  |  |  |
| --- | --- | --- | --- |
| 25. Federal DOT Number: |       | 26. Leased to Company Name: (if applicable) |       |
|  |
| 27. Number of truck tractors in fleet with 1999 or newer diesel truck engines (use “1” if an owner operator): |       |
|  |
| 28. How many truck tractors in your fleet already have idling reduction technology installed? |       |
|  | a. Types\*\* (specify amount of each): |     | APU |     | BP |     | DFH |     | ERS | Other (specify) |       |
| 29. Does your company currently offer any incentives for drivers who conserve fuel?  | [ ] Yes | [ ]  No |
|  |
|  | a. If yes, what incentives are offered:  | [ ]  Cash bonus | [ ]  Other  |       |
|  |
| 30. Does your fleet use any alternative fuels (e.g., biodiesel)? | [ ]  Yes | [ ]  No |
|  |
| 31. What other strategies are you employing to reduce fuel consumption (check all that apply): |
| [ ]  Driver training  | [ ]  Idling policy  | [ ]  Speed policy  | [ ]  Single-wide tires | [ ]  Tag team driving  |
| [ ]  Other (explain) |       |

**Eligible applicants must possess title of the truck(s).**

\*\*Idle reduction technologies include: Auxiliary Power Unit (APU), Battery Powered Air Conditioning System (BP), Direct Fired Heater/Fuel Operated Heater (DFH), Energy Recovery System/Thermal Storage System (TSS/ERS).

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| **Wisconsin Diesel Truck Idling Reduction Grant Application for 2019-2020** |
| **SECTION 3 - TRUCK INFORMATION** |

32. The following table1 shows the maximum number of idle reduction units that an applicant may have funded under the program during 2019-2020. **Check the appropriate box to indicate the number of eligible trucks in your fleet.**

|  |  |
| --- | --- |
| Applicant's Number of Eligible Trucks(1999 or newer diesel truck engines.) | Maximum Number of Idle Reduction Units Eligible for Funding in 2019-2020 |
| [ ]  1 | 1 |
| [ ]  2 to 10 | 2 |
| [ ]  11 to 50 | 2, or 10% of the applicant’s number of eligible truck tractors, whichever is greater |
| [ ]  51 to 250 | 6, or 7% of the applicant's number of eligible truck tractors, whichever is greater |
| [ ]  251 to 500 | 18, or 6% of the applicant's number of eligible truck tractors, whichever is greater |
| [ ]  501 to 2,500 | 30, or 5% of the applicant's number of eligible truck tractors, whichever is greater |
| [ ]  Over 2,500 | 125 or 3% of the applicant's number of eligible truck tractors, whichever is greater |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Long Haul Truck Tractor(s):** | **Truck 1** | **Truck 2** | **Truck 3** | **Truck 4** |
| 33. Engine Make: |        |        |        |        |
| 34. Engine Model: |        |        |         |        |
| 35. Original Engine Model Year: |        |        |        |        |
| 36. Engine Rebuilt (y/n) If yes, what year was the engine rebuilt? |        |        |        |        |
| 37. Sleeper Berth Truck Tractor: |  [ ]  Yes [ ]  No |  [ ] Yes [ ]  No |  [ ]  Yes [ ]  No |  [ ]  Yes [ ]  No |

**The Idle Reduction Technologies you are applying for:**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| 38. Manufacturer of the Idling Reduction Unit: |        |        |        |        |
| 39. Model: |        |        |        |        |

40. Type (specify by selecting the appropriate box):

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| APU: Auxiliary Power Unit | [ ]  | [ ]  | [ ]  | [ ]  |
| BP: Battery Powered Air Conditioning Unit | [ ]  | [ ]  | [ ]  | [ ]  |
| DFH: Direct Fired Heater/Bunk Heater | [ ]  | [ ]  | [ ]  | [ ]  |
| ERS/TSS: Energy Recovery System/Thermal StorageSystems | [ ]  | [ ]  | [ ]  | [ ]  |
| Other (please specify) | [ ]  | [ ]  | [ ]  | [ ]  |
| 41. Unit Provides: (select all that apply) |  [ ]  Heat [ ]  Cool |  [ ]  Heat [ ]  Cool |  [ ]  Heat [ ]  Cool |  [ ]  Heat [ ]  Cool |

**Information from Attachment C - Price Quote:**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| 42. Idle Reduction Base Unit Price | $       | $       | $       | $       |
| 43. Idle Reduction Installation Price (based on expected install $) | $       | $       | $       | $       |
| 44. Total Cost per unit | $       | $       | $       | $       |
| 45. Number of idling reduction units being requested on this application: |        |  |
| 46. Total amount requested - purchase and installation (per Attachment C): | $       |

1Grant recipients are limited by the table above as to the total number of idle reduction units they are eligible to apply for during the 2019-2020 funding cycle.

Grant recipients will be required to submit additional truck information and conduct pre-installation and twelve-month engine downloads (not required for six month reporting).

If applying for grant coverage for more than four trucks attach additional copies of this page or download this page off the Departments website: [(https://doa.wi.gov/Pages/LocalGovtsGrants/Diesel\_Truck\_Idling\_Reduction\_Grant\_Program.aspx)](https://doa.wi.gov/Pages/LocalGovtsGrants/Diesel_Truck_Idling_Reduction_Grant_Program.aspx). Once the file is downloaded, you can fill in the information, print and mail with your completed application.

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| **Wisconsin Diesel Truck Idling Reduction Grant Application for 2019-2020** |
| **ATTACHMENT A - CERTIFICATION STATEMENT** |

1. The Applicant Certifies that, to the best of its knowledge and belief, the information being submitted to the Department of Administration (DOA) is true and correct.
2. Certifies that the applicant is in compliance with all laws, regulations, ordinances and orders of public authorities applicable to it.
3. Certifies that the applicant is not in default under the terms and conditions of any grant or loan agreements, leases, or financing arrangements with other creditors.
4. Certifies that the applicant has disclosed and will continue to disclose any occurrence or event that could have an adverse material impact on the project. Adverse material impact includes but is not limited to lawsuits, criminal or civil actions, bankruptcy proceedings, regulatory intervention or inadequate capital to complete the project.
5. Understands that unless qualifying as a trade secret, all information submitted to the DOA is subject to Wisconsin’s Open Records Law.
6. Certifies that the applicant is not in default under state and federal tax laws.
7. Understands personal information provided may be used for secondary purposes [Privacy laws s.15.04(1)(m), Stats.].
8. Agrees to collect information relating to the operation and performance of each idling reduction unit covered by the grant, as required by DOA and to report that information to DOA.
9. Certifies that the applicant owns and operates the truck tractor(s) for which it is applying for grant coverage.
10. Certifies that the applicant is headquartered in Wisconsin.
11. Certifies that price quotes were obtained in an open, free and competitive manner.
12. Certifies that affirmative action requirements will be met. Affirmative action guidance will be provided to selected fleets for their action during the award acceptance phase.

**APPLICANT CERTIFICATION**

I CERTIFY TO THE BEST OF MY KNOWLEDGE THAT THE INFORMATION IN THIS APPLICATION IS TRUE AND

CORRECT AND THAT I AM A LEGALLY AUTHORIZED SIGNATORY OR DESIGNEE FOR THE SUBMITTAL OF THIS INFORMATION AND ANY OTHER REQUIRED INFORMATION ON BEHALF OF THE APPLICANT.

|  |  |
| --- | --- |
|       |       |
| Signature | Date |
|       |       |
| Print Name | Title |
|  |  |
| **Diesel Truck Idling Reduction Grant Program Contact**Jean BeckwithWisconsin Department of AdministrationDivision of Energy, Housing and Community Resources Phone: (608) 261-2517Email: Jean.Beckwith@wisconsin.gov | **Please return the completed application to:**Wisconsin Department of Administration Division of Energy, Housing and Community Resources Attn: Diesel Truck Idling Reduction Grant Program101 E. Wilson StP.O. Box 7970Madison, WI 53707-7970or by E-Mail to doadtip@Wisconsin.gov |

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| **Wisconsin Diesel Truck Idling Reduction Grant Application for 2019-2020** |
| **ATTACHMENT C- PRICE QUOTE** |

**Idle Reduction Equipment Vendor Information**

**To Be Filled Out by The Idling Reduction Equipment Vendor:**

|  |  |  |  |
| --- | --- | --- | --- |
| Company Name: |       | Phone Number:  |       |
|  |
| Website:  |       |
|  |
| Address: |       | City:  |       | State: |    | Zip:  |       |

## Customer Information

### Customer Business Name:

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Vehicle Identification Number (VIN)**17 Characters | **Truck Year1** | **Idle Reduction Technology** | **Base Unit Cost**2 **(no options)2** | **Base Installation Price3** | **Tax Amount (if applicable)4** | **Total Price** |
| **(Example)**1ABCD23456789EFGH | 2019 | Name of APU | $ 7500 | $ 1500 | $ 0 | $ 9000 |
|        |        |        | $       | $       | $       | $       |
|        |        |        | $       | $       | $       | $       |
|        |        |        | $       | $       | $       | $       |
|        |        |        | $       | $       | $        | $       |
|        |        |        | $       | $       | $        | $       |
|        |        |        | $       | $       | $       | $       |

|  |  |
| --- | --- |
| Customer Contact Name: (First & Last Name) |       |
|  |
| **Truck\* and Idle Reduction Technology**  |

 Customer self-installation(s)5: [ ]  Yes [ ]  No

|  |  |
| --- | --- |
|       |       |
| Signature | Date |
|       |       |
| Print Name | Title |
|       |       |
| Phone Number | E-mail Address |

## Price quote prepared by:

1. Eligible Truck Tractor(s): Must be 1999 or newer original engine model year.
2. Base Unit Price: price without any accessories, miscellaneous fees or options.
3. Department of Administration may set reimbursement rates for installation costs.
4. Total base Project Cost is the sum of the amounts in the “Total Price” column.
5. Self installations must be approved by the Department of Administration.

\* If quote is being prepared for more than five truck tractors, additional truck information can be attached to the quote. Vendor may attach supporting documentation (e.g., vendor’s actual quote)

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|  |  |  |
| --- | --- | --- |
| Form **W-9**(Rev. December 2014)Department of the Treasury Internal Revenue Service | **Request for Taxpayer****Identification Number and Certification** | **Give Form to the requester. Do not send to the IRS.** |

|  |  |
| --- | --- |
| Print or TypeSee 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.

      |
| 1. Business name/disregarded entity name, if different from above.

      |
| 1. Check appropriate box for federal tax classification; check on **one** of the following seven boxes:
 | 1. 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.)* |
|  [ ]  Individual/sole proprietor or [ ]  C Corporation [ ]  S Corporation [ ]  Partnership [ ]  Trust/Estatesingle-member LLC |
|  [ ]  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. |
|  [ ]  Other (see instructions) 🡪       |
| 1. Address (number, street, and apt. or suite no.)

      | Requestor’s name and address (optional)      |
| 1. City, State, and ZIP code

      |
| 1. 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); and2. 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; and3. I am a U.S. citizen or other U.S. person (defined below); and4. 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 🡪** |

**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 $5,0001 | Generally, exempt payees 1 through 52 |
| Payments made in settlement of payment card or third party network transactions  | Exempt payees 1 through 4 |

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 account1 |
| 3. Custodian account of a minor (Uniform Gift to Minors Act) | The minor2 |
| 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 | The grantor-trustee1The actual owner1 |
| 5. Sole proprietorship or disregarded entity owned by an individual | The owner3 |
| 6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A)) | The grantor\* |

 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.