



San Joaquin Valley

AIR POLLUTION CONTROL DISTRICT

PUBLIC BENEFIT GRANTS PROGRAM

New Alternative Fuel Vehicle Purchase Eligibility Criteria and Application Guidelines

The San Joaquin Valley Air Pollution Control District (SJVAPCD) is currently accepting applications from public agencies requesting funding, up to \$20,000 per vehicle, for the purchase of new alternative-fuel vehicles. For additional information, assistance, or to receive application materials, please contact:

**San Joaquin Valley Air Pollution Control District
Strategies and Incentives Department
1990 East Gettysburg Avenue
Fresno, CA 93726-0244**

You may also contact us by phone or e-mail, or visit our website at:

**(559) 230-5800
weberip@valleyair.org
www.valleyair.org**

Please Note the Following:

- All projects will be considered on a first-come, first-serve basis.
- As with all SJVAPCD incentive programs, you may **not** order or purchase any new vehicle prior to obtaining an executed contract with the SJVAPCD. Any new vehicle purchased **prior** to contract execution is **ineligible** for funding.
- Reimbursement takes place after the new vehicle is purchased and all required documents, as specified in the SJVAPCD Public Benefit Grants Program Payment Procedures, are submitted to the SJVAPCD.

ELIGIBILITY CRITERIA

The purpose of this program is to fund the purchase of new electric, plug-in hybrid, or alternative fuel vehicles for public agencies to promote clean air alternative-fuel technologies and the use of low- or zero-emission vehicles in public fleets.

❖ The **applicant** must:

- Be a public agency such as cities, counties, special districts (i.e. water districts, irrigation districts, etc.); public educational institutions (i.e. school districts, community colleges, state universities, etc.) or any other public agency as defined by Government Code section 6252, including those agencies provided for in Article IV and Article VI of the California Constitution, that are located within the geographic area of the SJVAPCD (see map on page 9 for boundaries).
- Submit by mail or hand-deliver all original completed applications to the SJVAPCD's Strategies and Incentives Department at the address listed on Page 1 of these guidelines. Copies and/or faxes will not be accepted.
- Provide a resolution from the applicant's governing body (i.e. City Council or County Board of Supervisors), or other documentation signed by a duly authorized official with authority to make financial decisions, authorizing the submittal of the application and identifying the individual authorized to implement the new vehicle project.
- Commit to a three (3) year contract period.
- Own and operate the vehicle(s) for the full term of the contract.
- Have existing charging/fueling infrastructure or have access to existing infrastructure to accommodate the new vehicle(s). If existing charging/fueling infrastructure is currently not available or accessible, applicant must be able to demonstrate its availability or accessibility by the time the vehicle(s) will be purchased.
- Adhere to all program requirements during the contract period.
- Maintain replacement value insurance for the vehicle(s) through the full term of the contract.
- Submit a copy of Internal Revenue Service (IRS) Request for Taxpayer Identification Number and Certification Form W-9 (Form W-9).
- Ensure each new vehicle purchased comes with a standard manufacturer warranty.
- Submit annual reports to the SJVAPCD through the full term of the contract as well as comply with recordkeeping and audit requirements. This includes retaining copies of current vehicle registration (if applicable) and insurance.
- Agree to allow the SJVAPCD to inspect the new vehicle at any time during the contract period.
- Properly maintain the new vehicle according to the manufacturer's recommendations to ensure good operating condition.
- Disclose any additional funding sources or other financial incentive(s) and funding amounts received or to be received by the applicant towards the purchase of the vehicle(s) in this project.
- Have match funding available to complete the project in a timely fashion.
- Sign a legally binding contract with the SJVAPCD agreeing to the project milestones and completion deadlines prior to funding being awarded.

❖ The **new** vehicle must:

- Be owned and operated by the applicant.
- Be a new Original Equipment Manufacturer (OEM) **electric, plug-in hybrid, or alternative fuel** vehicle(s).
- Be deemed eligible by SJVAPCD staff. Eligible light- and medium-duty vehicles can be found on the New Alternative Fuel Vehicle Purchase Component Light- and Medium-Duty Eligible Vehicle List found on the Public Benefits homepage at:

http://www.valleyair.org/Grant_Programs/GrantPrograms.htm#PublicBenefitGrantProgram.

Other vehicle types, such as alternative fueled transport/utility carts, scooters, bicycles, etc. may be eligible. Please contact SJVAPCD staff if you have questions regarding vehicle eligibility.

- Have a Gross Vehicle Weight Rating (GVWR) less than or equal to 14,000 pounds.
- Be domiciled and have at least seventy-five percent (75%) or more of the vehicle miles traveled or fuel consumption within the geographic area of the SJVAPCD (see map on page 9 for boundaries).

❖ **General Information:**

- Applicant must not purchase and/or take delivery of the new vehicle(s) until receiving an executed contract with the SJVAPCD. A contract is not deemed executed until all parties have signed. Any new vehicle purchased and/or delivered **prior** to contract execution is **ineligible** for program funding.
- Funds will be awarded on a first-come, first-serve basis utilizing regional allocations based on county population and/or other regional factors. In the event that applications submitted exceed the available funding, projects will be awarded based on SJVAPCD discretion until funds are exhausted.
- Applicants are restricted to the following limitations:
 - Applicants may apply for up to \$20,000 for each new vehicle.
 - Maximum funding per applicant is \$100,000 per calendar year.
- Multiple applications may be submitted throughout the calendar year for the Public Benefit Grants Program New Alternative Fuel Vehicle Purchase Component from the same applicant; however, funding will be limited to the above.
- The applicant shall not submit other applications for funding for the same vehicle under this Program or any other SJVAPCD incentive programs.
- All applications received will be subject to a review process, which will include the following:
 - Assignment of a unique project number.
 - Verification of the applicant's eligibility to participate in the Program.
 - Verification that the proposed project is consistent with these guidelines.
 - Determination that all information necessary to calculate benefits and costs is included.

- Unless written notification is provided stating otherwise, all applications submitted to the SJVAPCD will remain active and will be funded in the order received pending the availability of funds.
- Payments shall be made to the applicant only after a completed claim for payment has been received by the SJVAPCD along with all supporting documentation as specified in the SJVAPCD Public Benefit Grants Program Payment Procedures.
 - Allow up to 60 working days from the time a claim for payment is deemed complete to receive reimbursement.
- Remedies for project non-performance may include, but are not limited to:
 - Recovery of all or a portion of the program funds.
 - Other fiscal penalties on the vehicle owner based on the severity of non-performance.
 - Cancellation of the contract.
 - Prohibiting the applicant from participating in future SJVAPCD incentive programs.

APPLICANT RESOURCE WEB PAGE

To assist applicants participating in the SJVAPCD's Public Benefit Grants Program, the SJVAPCD has developed an Applicant Resource web page. This page contains links to distributors and local dealers familiar with the requirements of the Program. The information and contacts within these links can assist you in obtaining all of the information necessary to fulfill the requirements of the Program. When preparing an application, we advise that you utilize the information presented within the links on this page. By submitting complete application packets with accurate information, we can reduce the amount of time and resources necessary to process your application.

Please note that the manufacturers, distributors, and dealers represented on this page have not been "approved" by the SJVAPCD nor do they represent an exhaustive list of available resources. If you are an engine manufacturer, distributor, or dealer and you wish to be included on the Applicant Resource web page, please contact the SJVAPCD's Strategies and Incentives Department.

The Applicant Resource web page can be found at www.valleyair.org under the "Grants and Incentives" tab.

APPLICATION GUIDELINES

- ❖ Fill out the application completely and as accurately as possible. All fields are required unless otherwise indicated. Do not leave any fields blank as it lengthens the processing timeframe associated with the application and delays funding.
- ❖ All required signatures must be in **blue ink**, as a way to identify them as original.
- ❖ A **copy** of the following items must accompany the application at the time of submittal in order for the application to be deemed **complete**:
 - Internal Revenue Service (IRS) Request for Taxpayer Identification Number and Certification Form W-9 (Form W-9).
 - The information entered into the Applicant Information section of the application must be **identical** to the information on Form W-9, as this information will be used to generate all binding documents and be used to report incentive funding to the IRS.
 - A copy of the IRS Form W-9 is attached to this document. The Form can also be downloaded at www.irs.gov or by calling 1-800-829-3676.
 - Dated and itemized dealer quote for the new vehicle(s) that includes the following information:
 - Applicant name and address.
 - Dealer name and address.
 - Specific vehicle and engine information, including make, model, model year, horse power or watts, and vehicle Gross Vehicle Weight Rating (GVWR).
 - Complete and detailed breakdown of all costs: new vehicle, additional options, sales tax (with percentage rate indicated), warranty, license fees, etc.
 - Resolution from the Applicant's governing body (i.e. City Council or County Board of Supervisors), or other documentation signed by a duly authorized official with authority to make financial decisions, authorizing the submittal of the application and identifying the individual authorized to implement the new vehicle project.
 - If the applicant currently does not have existing charging/fueling infrastructure available or accessible for the new vehicle(s) purchased through this program, please submit documentation which demonstrates future availability/accessibility **and** specifies the timeframe when infrastructure will be available/accessible.

STEP-BY-STEP APPLICATION GUIDANCE

This section outlines the information requirements for each field of the application. If you need additional assistance, please contact the Strategies and Incentives Department and a staff member will assist you.

Applicant Information

1. Public Agency Name

Identify the legal name of the public agency that will enter into a contract with the SJVAPCD. The information entered into this section of the application must be **identical** to the

information on IRS Form W-9, as this information will be used to generate all binding documents and be used to report incentive funding to the IRS.

2. Tax ID

Provide the Taxpayer Identification Number (TIN) entered in IRS Form W-9, in the form of an employer identification number. **The applicant's name and TIN will be used to report incentive funding to the IRS.** The SJVAPCD cannot give tax advice; please contact a tax professional or the IRS to determine the tax consequences associated with receiving incentive funding.

3. - 6. Address

Provide the physical address where the applicant is located, including: number and street name, city, state, and ZIP code.

7. - 10. Mailing Address

Provide the mailing address used by the applicant. If the physical and mailing addresses are the same, simply write "same." All correspondence generated by the SJVAPCD, including the contract, and annual reports, will be sent to the mailing address.

11. Have you applied to any other grant programs for any vehicle in this application?

Check whether or not you have applied for additional grant funding other than through this program. If yes, please provide the name of the grant program.

Primary Contact Information

1. First Name

Provide the first name of the person that will serve as the primary contact to the SJVAPCD through the full term of the contract. All questions related to the project will go to this individual.

2. Last Name

Provide the last name of the person that will serve as the primary contact to the SJVAPCD through the full term of the contract. All questions related to the project will go to this individual.

3. Title

Specify the job title of the primary contact.

4. E-mail

Provide the E-mail address of the primary contact, if one is available.

5. Phone Number

Provide the main phone number, including area code, for the primary contact.

6. Alternate Contact Number

Provide an alternate phone number, including area code, where the primary contact can be reached, if one is available.

7. Fax Number

Provide the fax number, including area code, for the primary contact, if one is available.

Contract Signing Authority

1. First Name

Provide the first name of the person authorized by the public agency that will enter into a binding contract with the SJVAPCD.

2. Last Name

Provide the last name of the person authorized by the entity that will enter into a binding contract with the SJVAPCD.

3. Title

Specify the job title of the person authorized by the entity that will enter into a binding contract with the SJVAPCD.

New Vehicle Information

If applying for more than one vehicle make and model, please copy and complete pages 2 and 3 for each additional vehicle make and model. For example, if applying for one Ford Focus Electric and three Honda Fit EVs, then pages 2 and 3 must be completed twice, once for the Ford Focus Electric and once for the Honda Fit EVs.

1. Number of Vehicles

Identify the number of vehicles to be purchased of one specific vehicle make and model.

2. Vehicle Type

Select one specific vehicle type, or mark “other” and specify the vehicle type.

3. – 4. Vehicle Make and Model

Provide the make and model of the new vehicle(s) to be purchased through the program. The make is the manufacturer of the vehicle, and the model is the style of vehicle. *Example:* Chevrolet (make) Volt (model).

5. Vehicle Model Year

Provide the year in which the new vehicle(s) is manufactured.

6. Vehicle GVWR (must be less than or equal to 14,000 pounds)

Provide the GVWR of the new vehicle(s) to be purchased through the program. The California DMV defines the GVWR as “the weight specified by the manufacturer as the loaded weight of a single vehicle.” Vehicles with a GVWR greater than 14,000 pounds are not eligible for funding under this component.

7. Engine Horsepower/Kilowatts

Identify the horsepower or kilowatt rating of the engine in the new vehicle.

8. Fuel Type

Place a check mark in the appropriate box or mark “other” and specify the type of fuel to be used in the new vehicle.

9. Manufacturer's estimated range for fully charged vehicle (electric vehicles only)

Provide the estimated mile range the new vehicle can travel when fully charged, if applicable.

10. Total Cost of each New Vehicle

Identify the total cost of each new vehicle; including additional options, sales tax (with percentage rate indicated), and warranty and license fees (as identified in the quote).

11. Total Funding Requested from SJVAPCD

Identify the total amount of funding requested per vehicle (maximum of \$20,000 per vehicle).

12. Is there existing charging/fueling infrastructure in place for the proposed vehicle(s)?

Check yes or no. If no, please describe a plan for building infrastructure or gaining access to existing charging/fueling infrastructure. If no, applicant must submit documentation explaining infrastructure as specified on Page 5 of this document.

13. How do you intend to pay for the remaining balance of the project after the grant has been applied?

Please check the appropriate box. If co-funded, please name the source. If using source other than co-funding (i.e. other grant funding), please list funding source.

New Vehicle Dealer Information

1. Vehicle Dealer Name

Provide the name of the business where you will be purchasing the new vehicle(s) associated with this application.

2. Contact / Salesperson Name

Provide the first and last name of the person the SJVAPCD can contact regarding the purchase of the new vehicle.

3. E-mail

Provide the e-mail address of the contact/salesperson, if one is available.

4. Phone Number

Provide the phone number, including area code, of the contact/salesperson.

5. Fax Number

Provide the fax number, including area code, of the contact/salesperson, if one is available.

New Vehicle Activity Information

If applying for multiple vehicles that will be performing different activities, please complete a separate section for each different vehicle activity.

1. Number of vehicles with same vehicle activity

Identify the number of vehicles to be purchased of one specific vehicle make and model with the same intended vehicle activity.

2. Use within SJVAPCD boundaries

Of the total annual miles this/these vehicles(s) will travel, provide the percentage of travel within the SJVAPCD boundaries (shown on Page 9).

3. Use within CA boundaries

Of the total annual miles this/these vehicle(s) will travel, provide the percentage of travel within CA boundaries.

4. Estimated Annual Vehicle Usage

Estimate the total annual usage per vehicle. Please specify usage in miles, hours or other unit.

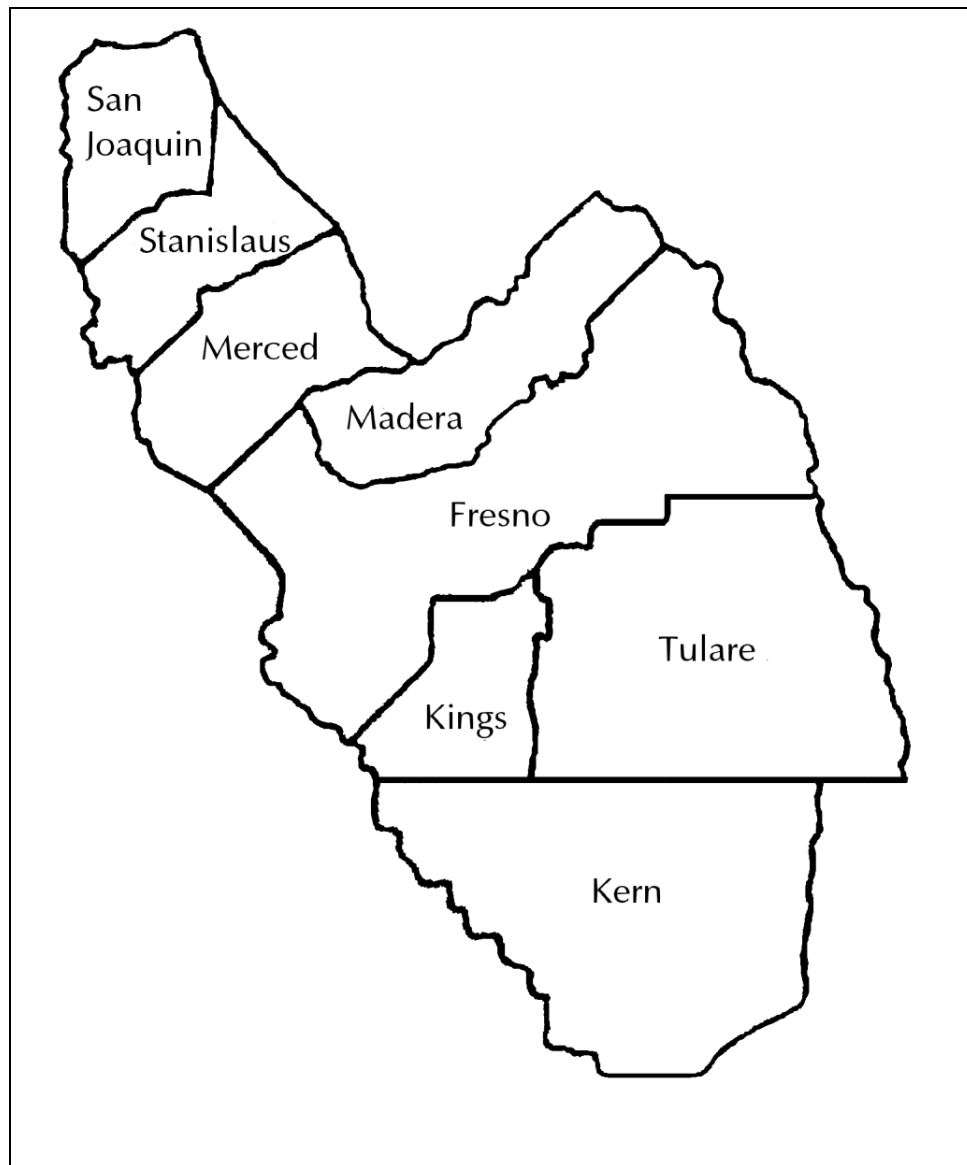
5. Vehicle Vocation/Use

Specify the vocation/use for the new vehicle (examples: law enforcement, emergency services, commuting, patrol, pool vehicle, parking enforcement, etc.).

6. Please mark the reason for purchasing the new vehicle(s):

Specify the reason for purchasing the new vehicle(s) by marking one of the boxes listed.

MAP OF THE SJVAPCD



Please return all completed applications to:
 SJVAPCD Strategies and Incentives Department
 1990 East Gettysburg Avenue; Fresno, CA 93726-0244



San Joaquin Valley
AIR POLLUTION CONTROL DISTRICT

PUBLIC BENEFIT GRANTS PROGRAM
New Alternative Fuel Vehicle Purchase
Application

Applicant Information

1. Public Agency Name (as it appears on Form W-9):		
2. Tax ID: Taxpayer ID Number (TIN) _____		
3. Address:		
4. City:	5. State:	6. ZIP Code:
7. Mailing Address (if different from above):		
8. City:	9. State:	10. ZIP Code:
11. Have you applied to any other grant programs for any vehicle in this application? <input type="checkbox"/> No <input type="checkbox"/> Yes – Name of Grant Program(s): _____		

Primary Contact Information

1. First Name:		2. Last Name:	
3. Title:		4. E-Mail:	
5. Phone Number:	6. Alternate Contact Number:	7. Fax Number:	

Contract Signing Authority

1. First Name:		2. Last Name:	
3. Title:			

New Vehicle Information- Complete a separate page for each vehicle make/model

1. Number of Vehicles:		
2. Vehicle Type <i>(please select one)</i> :		
Electric <input type="checkbox"/> Light-light Duty Vehicle (GVWR ≤ 8,500 lbs.) <input type="checkbox"/> Transport/Utility Cart <input type="checkbox"/> Scooter <input type="checkbox"/> Bicycle <input type="checkbox"/> Other (specify): _____	Plug-In Hybrid <input type="checkbox"/> Light-Light Duty Vehicle (GVWR ≤ 8,500 lbs.) <input type="checkbox"/> Light-Medium Duty Vehicle (GVWR 8,501 – 14,000 lbs.) <input type="checkbox"/> Other (specify): _____	CNG, LNG, or LPG <input type="checkbox"/> Light-light Duty Vehicle (GVWR ≤ 8,500 lbs.) <input type="checkbox"/> Light-Medium Duty Vehicle (GVWR 8,501 – 14,000 lbs.) <input type="checkbox"/> Transport/Utility Cart <input type="checkbox"/> Other (specify): _____
3. Vehicle Make:	4. Vehicle Model:	5. Vehicle Model Year:
6. Vehicle GVWR: _____ lbs.		7. Engine Horsepower/Kilowatts:
8. Fuel Type: <input type="checkbox"/> Electric <input type="checkbox"/> Plug-In Hybrid <input type="checkbox"/> CNG <input type="checkbox"/> LNG <input type="checkbox"/> LPG <input type="checkbox"/> Other (specify):		
9. Manufacturer's estimated range for fully charged vehicle (electric vehicles only):		
10. Total Cost of each New Vehicle:		11. Total Funding Requested from SJVAPCD (per vehicle):
12. Is there existing charging/fueling infrastructure in place for the proposed vehicle(s)? <input type="checkbox"/> Yes <input type="checkbox"/> No If no, please describe a plan for building infrastructure or gaining access to existing infrastructure:		
13. How do you intend to pay for the remaining balance of the project after the grant has been applied? <input type="checkbox"/> Co-funding (please name source): _____ <input type="checkbox"/> Other (please specify): _____		

New Vehicle Dealer Information

1. Vehicle Dealer Name:	
2. Contact / Salesperson Name:	3. E-mail:
4. Phone Number:	5. Fax Number:

Internal use only

GMS Unit(s): _____

New Vehicle Activity Information- Complete a separate page for each vehicle make/model

***If applying for multiple vehicles that will be performing different activities, please complete a separate section for each different vehicle activity**

1. Number of vehicles with same vehicle activity:		
2. Use within SJVAPCD boundaries: _____ %	3. Use within CA boundaries: _____ %	4. Estimated Annual Vehicle Usage (per vehicle): _____
5. Vehicle Vocation/Use (examples: law enforcement, emergency services, commuting, patrol, pool vehicle, etc.):		
6. Please mark the reason for purchasing the new vehicle(s): <input type="checkbox"/> Fleet Expansion - Please list the vehicle(s) you would have purchased had you not applied for this grant: <input type="checkbox"/> Vehicle Replacement - Please list the year, make, and model of the vehicle(s) to be replaced: <input type="checkbox"/> Other - Please specify:		

Internal use only

GMS Unit(s): _____

New Vehicle Activity Information

1. Number of vehicles with same vehicle activity:		
2. Use within SJVAPCD boundaries: _____ %	3. Use within CA boundaries: _____ %	4. Estimated Annual Vehicle Usage (per vehicle): _____
5. Vehicle Vocation/Use (examples: law enforcement, emergency services, commuting, patrol, pool vehicle, etc.):		
6. Please mark the reason for purchasing the new vehicle(s): <input type="checkbox"/> Fleet Expansion - Please list the vehicle(s) you would have purchased had you not applied for this grant: <input type="checkbox"/> Vehicle Replacement - Please list the year, make, and model of the vehicle(s) to be replaced: <input type="checkbox"/> Other - Please specify:		

Internal use only

GMS Unit(s): _____

Signature Form

Signing Authority to *initial* and *sign* in **blue ink**

Certifications

By **initialing each of the following sections**, I certify that I have read the Eligibility Criteria and Application Guidelines and agree to **ALL** of the following terms and conditions:

- Initial** _____ The new vehicle(s) will be based within the geographic area of the SJVAPCD and seventy-five percent (75%) or more of the vehicle miles traveled or fuel consumption will be within the boundaries of the SJVAPCD for at least three (3) years from the date the vehicle is placed into service.
- Initial** _____ The new vehicle(s) will be used by a public agency located within the geographic area of the SJVAPCD.
- Initial** _____ The vehicle(s) purchased is/are a new OEM **electric, plug-in hybrid, or alternative fuel** vehicle(s) eligible for this program in accordance with the program guidelines.
- Initial** _____ Appropriate fueling or charging infrastructure for the new vehicle(s) is or will be readily available or accessible.
- Initial** _____ Any funding received, including funding from other sources, combined with this grant will not exceed the full cost of the new vehicle(s).
- Initial** _____ Additional funding sources, or other financial incentive(s) and funding amounts to be used towards this project are disclosed on the application.
- Initial** _____ Project match funding is reasonably available to complete the project in a timely manner.
- Initial** _____ Applicant will not purchase or take delivery of the new vehicle(s) until receiving an executed contract with the SJVAPCD.
- Initial** _____ SJVAPCD maintains the right to inspect the new vehicle(s) at any time during the contract period.

I hereby certify that all information provided in this application and any attachments are true and correct to the best of my knowledge.

Signing Authority Signature

Date

Application Packet Checklist

When submitting a project for consideration, submit a **complete** application packet. An incomplete application packet will lengthen the application processing time and delay possible incentive funding. A complete application packet includes the following items:

- ☐ Completed **Application** (Pages 1 thru 3), no required fields blank.
- ☐ Completed **Signature Form** (Page 4), signed in **blue ink**.
- ☐ First page of IRS **Form W-9**.
- ☐ Dated and itemized dealer **quote** for the new vehicle(s).
 - The quote must provide a breakdown of the total cost of the new vehicle and warranty (if not included in the purchase price), and include specific vehicle and engine information such as make, model, model year, engine horse power or watts, and vehicle GVWR.
- ☐ **Resolution** from the Applicant's governing body (i.e. City Council or County Board of Supervisors), or other documentation signed by a duly authorized official with authority to make financial decisions, authorizing the submittal of the application and identifying the individual authorized to implement the new vehicle project.
- ☐ If applicable, documentation which demonstrates future availability/accessibility **and** specifies the timeframe when infrastructure will be available/accessible. Only applicants who currently do not have infrastructure, or access to infrastructure, specific to the new vehicle(s) applied for in this project are required to submit this documentation.

Request for Taxpayer Identification Number and Certification

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

Print or type See Specific Instructions on page 2.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification; check only one of the following seven boxes: <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input type="checkbox"/> Other (see instructions) ▶ _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>
	5 Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	6 City, state, and ZIP code	
	7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

Social security number									
				-			-		
or									
Employer identification number									
				-					

Part II Certification

Under penalties of perjury, I certify that:

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

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

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

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

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

Purpose of Form

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

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

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

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding? on page 2.

By signing the filled-out form, you:

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

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

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

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

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

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

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

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

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

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

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

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

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

Backup Withholding

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

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

Payments you receive will be subject to backup withholding if:

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

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

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

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

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

Also see *Special rules for partnerships* above.

What is FATCA reporting?

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

Updating Your Information

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

Penalties

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

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

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

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

Specific Instructions

Line 1

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

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

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

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

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

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

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

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

Line 2

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

Line 3

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

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

Line 4, Exemptions

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

Exempt payee code.

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

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

1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)

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

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

4—A foreign government or any of its political subdivisions, agencies, or instrumentalities

5—A corporation

6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession

7—A futures commission merchant registered with the Commodity Futures Trading Commission

8—A real estate investment trust

9—An entity registered at all times during the tax year under the Investment Company Act of 1940

10—A common trust fund operated by a bank under section 584(a)

11—A financial institution

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

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

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

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

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

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

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

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

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

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

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

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

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

G—A real estate investment trust

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

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

J—A bank as defined in section 581

K—A broker

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

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

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

Line 5

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

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

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

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

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

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

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

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

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

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

Part II. Certification

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

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

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

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

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

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

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

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

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee ¹ The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor [*]
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity ⁴
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

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

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

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

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

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

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

Secure Your Tax Records from Identity Theft

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

To reduce your risk:

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

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

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

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

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

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

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

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

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

Privacy Act Notice

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

**Request for Taxpayer
Identification Number and Certification**

Go to www.irs.gov/FormW9 for instructions and the latest information.

**Give form to the
requester. Do not
send to the IRS.**

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See Specific Instructions on page 3.	1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)	
	2 Business name/disregarded entity name, if different from above.	
	3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions) _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____ (Applies to accounts maintained outside the United States.)
	3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions <input type="checkbox"/>	
	5 Address (number, street, and apt. or suite no.). See instructions.	Requester's name and address (optional)
	6 City, state, and ZIP code	
7 List account number(s) here (optional)		

Part I Taxpayer Identification Number (TIN)

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

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

Social security number	
<div></div>	<div></div>
or	
Employer identification number	
<div></div>	<div></div>

Part II Certification

Under penalties of perjury, I certify that:

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

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

Sign Here	Signature of U.S. person	Date
	<div></div>	<div></div>

General Instructions

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

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

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

must obtain your correct taxpayer identification number (TIN), which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

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

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

Caution: If you don't return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding*, later.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued);
2. Certify that you are not subject to backup withholding; or
3. Claim exemption from backup withholding if you are a U.S. exempt payee; and
4. Certify to your non-foreign status for purposes of withholding under chapter 3 or 4 of the Code (if applicable); and
5. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting is correct. See *What Is FATCA Reporting*, later, for further information.

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

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

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

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

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

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

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

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

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

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

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

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

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

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called “backup withholding.” Payments that may be subject to backup withholding include, but are not limited to, interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third-party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

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

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester;
2. You do not certify your TIN when required (see the instructions for Part II for details);
3. The IRS tells the requester that you furnished an incorrect TIN;
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only); or
5. You do not certify to the requester that you are not subject to backup withholding, as described in item 4 under “*By signing the filled-out form*” above (for reportable interest and dividend accounts opened after 1983 only).

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

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

What Is FATCA Reporting?

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

Updating Your Information

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

Penalties

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

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

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

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

Specific Instructions

Line 1

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

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

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

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

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

• **Partnership, C corporation, S corporation, or LLC, other than a disregarded entity.** Enter the entity’s name as shown on the entity’s tax return on line 1 and any business, trade, or DBA name on line 2.

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

• **Disregarded entity.** In general, a business entity that has a single owner, including an LLC, and is not a corporation, is disregarded as an entity separate from its owner (a disregarded entity). See Regulations section 301.7701-2(c)(2). A disregarded entity should check the appropriate box for the tax classification of its owner. Enter the owner’s name on line 1. The name of the owner entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For

example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner’s name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity’s name on line 2. If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

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

Line 3a

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

IF the entity/individual on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation.
• Individual or	Individual/sole proprietor.
• Sole proprietorship	
• LLC classified as a partnership for U.S. federal tax purposes or	Limited liability company and enter the appropriate tax classification:
• LLC that has filed Form 8832 or 2553 electing to be taxed as a corporation	P = Partnership, C = C corporation, or S = S corporation.
• Partnership	Partnership.
• Trust/estate	Trust/estate.

Line 3b

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

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

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

Line 4 Exemptions

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

Exempt payee code.

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

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

1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2).

2—The United States or any of its agencies or instrumentalities.

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

4—A foreign government or any of its political subdivisions, agencies, or instrumentalities.

5—A corporation.

6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or territory.

7—A futures commission merchant registered with the Commodity Futures Trading Commission.

8—A real estate investment trust.

9—An entity registered at all times during the tax year under the Investment Company Act of 1940.

10—A common trust fund operated by a bank under section 584(a).

11—A financial institution as defined under section 581.

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

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

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

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

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

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

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

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

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

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

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

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

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

G—A real estate investment trust.

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

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

J—A bank as defined in section 581.

K—A broker.

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

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

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

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, enter "NEW" at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have, and are not eligible to get, an SSN, your TIN is your IRS ITIN. Enter it in the entry space for the Social security number. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). If the LLC is classified as a corporation or partnership, enter the entity's EIN.

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

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.SSA.gov. You may also get this form by calling 800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/EIN. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or Form SS-4 mailed to you within 15 business days.

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

Note: Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon. See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier, for when you may instead be subject to withholding under chapter 3 or 4 of the Code.

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

Part II. Certification

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

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

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

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

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

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

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

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

What Name and Number To Give the Requester

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

For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity ⁴
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing Form 1041 or under the Optional Filing Method 2, requiring Form 1099 (see Regulations section 1.671-4(b)(2)(i)(B))**	The trust

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

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

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

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

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

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

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

Secure Your Tax Records From Identity Theft

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

To reduce your risk:

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

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

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

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

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

Protect yourself from suspicious emails or phishing schemes.

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

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

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

Go to www.irs.gov/IdentityTheft to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

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

- On-road vehicles must be certified to SULEV emissions or better to be eligible.
- Motorized vehicles operated on public roads must be emissions-certified by the California Air Resources Board.
- Other electric vehicle types such as transport/utility carts, motorcycles, scooters, electric bicycles, etc. not listed on this document may be eligible for funding.
- Contact Public Benefit staff at (559) 230-5800 or grants@valleyair.org to inquire about specific vehicles not listed.

Battery Electric Vehicle					
Make	Model		Model Year	Vehicle Type	
Audi	Q8 E-Tron Quattro SQ8 E-Tron	Q4 50 E-Tron Quattro	2024	SUV	
Audi	E-Tron 55 Quattro Q4 E-Tron Quattro	E-Tron S	2023	SUV	
Audi	E-Tron GT RS E-Tron GT	Q4 E-Tron (2023 Only)	2023-2024	Passenger Car	
Audi	Q4 55 E-Tron Quattro	Q4 40 E-Tron	2024	Passenger Car	
Blue Arc	BA600	BA700	BA800	2023	Medium-duty
BMW	I4 XDrive40 Gran Coupe I4 EDrive Gran Coupe I5 EDrive 40 Sedan	I5 M60 XDrive Sedan I7 EDrive50 Sedan I7 M70 XDrive Sedan	2024	Passenger Car	
BMW	I4 EDrive40 Gran Coupe I4 M50 Gran Coupe	I4 EDrive35 Gran Coupe I7 XDrive60 Sedan	2023-2024	Passenger Car	
BMW	IX Drive40 IX XDrive50	IX M60	2023-2024	SUV	
Brightdrop	Zevo 400 Zevo 600	Brightdrop AWD	2024	Medium-duty	
Bugatti Rimac	Nevera		2023-2024	Passenger Car	
Cadillac	Lyriq		2023-2024	SUV	
Chevrolet	Blazer EV	Equinox EV	2024	SUV	
Chevrolet	Silverado EV		2024	Truck	
Chevrolet	Bolt EV/EUV		2023	Passenger Car	
Electric Last Mile Solutions	Cargo Van		2023	Cargo Van	
Faraday & Future Inc	FF91		2023	SUV	
Fisker	Ocean		2023-2024	Passenger Car	
Ford	Mustang Mach-E		2023	Passenger Car	
Ford	T350 Cutaway, Chassis Cab, and Cargo Van (E-Transit)		2023	Medium-duty	
Ford	F150 Pickup Lightning		2023	Truck	
Genesis	GV 60	Electrified GV70	2023-2024	Passenger Car	
Genesis	Electrified G80		2023	Passenger Car	
GMC	Hummer EV		2023-2024	Truck/SUV	
Hyundai	GV60 Standard/Advanced/Performance		2024	Passenger Car	
Hyundai	Electrified G80	Ioniq 5 Robo Taxi	2024	Passenger Car	
Hyundai	Ioniq 5 Ioniq 6	Kona Electric	2023-2024	Passenger Car	
Jaguar	I-Pace EV400		2023-2024	SUV	
Karsan Otomotiv	E-Jest		2023-2024	Mini-Bus	



Kia	EV6 EV 9 (2024 only)	Niro Electric	2023-2024	Passenger Car
Lexus	RZ 450E AWD	RZ 300E (2024 only)	2023-2024	Passenger Car
Lightning Systems	FT3-120	FT-86	2023	Medium-Duty
Lordstown Motors	Endurance		2023	Truck
Lucid	Air Sapphire (2024 only)	Air Pure	2023-2024	Passenger Car
Lucid	Grand Touring Air Grand Touring	Air Dream	2023	Passenger Car
Mazda	MX-30		2023	Passenger Car
Mercedes-Benz	EQS 680 4Matic		2024	SUV
Mercedes-Benz	AMG EQS 4Matic+ AMG EQE 4Matic+ EQE 350+ EQE 350 4Matic	EQS 450+ EQS 450 4Matic EQE 500 4Matic EQS 580 4Matic	2023-2024	Passenger Car
Mercedes-Benz	EQB 250+	EQB 300 4Matic EQB 350 4Matic	2023	Passenger Car
Mercedes-Benz	EQS 450+		2023	SUV
Mini	Cooper SE Hardtop 2 Door		2023-2024	Passenger Car
Nissan	Ariya	Leaf	2023-2024	Passenger Car
Pininfarina	Battista		2023-2024	Passenger Car
Polestar	Polestar 2		2023-2024	Passenger Car
Porsche	Taycan		2023-2024	Passenger Car
Rivian	EDV 500/700	R1T R1S	2023-2024	Medium-duty
Rivian	RCV-Delivery 500/700		2024	Cargo Van
Rolls Royce	Black Badge Spectre	Spectre	2024	Passenger Car
Subaru	Solterra		2023-2024	SUV
Tesla	Cybertruck	Cybertruck Beast	2024	Truck
Tesla	Model 3 Model S	Model X Model Y	2023	Passenger Car
Toyota	BZ4X		2023-2024	SUV
Vinfast	VF8	VF9	2023-2024	SUV
Volkswagen	ID.4 ID.4 Pro	ID.4 S ID.4 Pro S	2023-2024	Passenger Car
Volvo	XC40	C40	2022-2024	Passenger Car

Plug-in Hybrid Electric Vehicles			
Make	Model	Model Year	Vehicle Type
Audi	Q5 Plug-In Hybrid Quattro	2024	SUV
Audi	Q5 55 TFSI E	2023	SUV
BMW	530E Sedan 530 E XDrive Sedan	2023	Passenger Car
BMW	X3 XDrive30E 330E Sedan X5 XDrive45E (2023 only) 330E XDrive Sedan	2023-2024	SUV
BMW	X5 XDrive50E 750E XDrive Sedan	2024	SUV
BMW	XM XM Label (2024 only)	2023-2024	SUV
Chrysler	Pacifica Hybrid	2023-2024	Passenger Car
Ford	Escape PHEV	2023-2024	SUV
Hyundai	Santa Fe Plug-In	2023	SUV
Hyundai	Tucson Plug-In	2024	SUV



Jeep	Grand Cherokee 4XE	Wrangler 4XE (2024 only)	2023-2024	SUV
Kia	Niro Plug-In	Sorento Plug-In	2023-2024	Passenger Car
Kia	Sportage Plug-In Hybrid		2023-2024	SUV
Lexus	TX 550H+	RX 450H+	2024	SUV
Lexus	NX 450H+		2023-2024	SUV
Lincoln	Aviator AWD PHEV		2023	SUV
Lincoln	Corsair AWD PHEV		2024	SUV
Mazda	CX-70	CX-90	2024	SUV
Mercedes-Benz	GLE 450 E		2024	SUV
Mercedes Benz	S 580 E 4Matic		2023-2024	Passenger Car
Mitsubishi	Outlander PHEV		2023-2024	SUV
Subaru	Crosstrek Plug-In		2023	SUV
Toyota	Prius Prime		2023-2024	Passenger Car
Toyota	RAV4 Prime		2023-2024	SUV
Volvo	S60 T8 S90 T8	V60 T8	2023-2024	Passenger Car
Volvo	XC60 T8	XC90 T8	2023-2024	SUV

Neighborhood Electric Vehicles			
Make	Model		Vehicle Type
Ayro	Vanish		2024
Bintelli	A Beacon	Beyond Nexus	2023
Canoo	Lifestyle Delivery Vehicle		2023
Centro	Metro		2023
Club Car	Villager 2 LSV Villager 2+2 LSV	411 Current	2023
Club Car	Carryall 510 LSV Carryall 710 LSV	Cru Lounge Urban LSV	2023-2024
Columbia/Tomberlin	E-Merge E2-LE E-Merge E2-SE E-Merge E2-SS E-Merge E4-LE E-Merge E4-SS	Journeyman Eagle P5-CC Eagle P5-MS Evolve (2023 only) Engage (2024 only)	2023-2024
Columbia	MV1-LN MV1-SN	SU5-LN SU5-SN	2023
Columbia	Custom Platform (Long and Short)	Utilitruck (Long and Short)	2024
Cruise Car	Emoke		2024
Epic	E20 E40 E40FL	E40L E60 E60L	2023-2024
Garia	VIA 2 LSV VIA 2+2 LSV	VIA 4 LSV VIA 4+2 LSV	2024
GEM WAEV	e2 e4 e6	eL-XD eM1400 LSV (2023 only)	2023-2024



HDK Plastic Factory	Carrier 6 Carrier 8 Classic 2 Classic 4 D3	Forester 4 Forester 6 Turfman 200 Turfman 800 Turfman 1000	2023-2024	NEV
Icon	C20S C20U C20UL C20V C30-AMB C30L-AMB C40 C40FS C40FSL C40L	C60 C60FS C60L C70W C80 I20 I20L I20S-HD I20U-HD I20UL-HD	I20UV-HD I20UVL-HD I40 I40FL I40FS-HD I40L I60 I60-HD I60FS-HD I60L	2023-2024 NEV
Kandi	Kandi Kruiser		2023-2024	NEV
Pickman	Classic	Passenger	2023	NEV
Polaris	GEM e2 GEM e4 GEM e6	GEM eL-XD GEM eM1400 LSV	2022	NEV
Star EV	Capella-2+2 Capella-2 Capella-4+2 Capella-4 Capella-48-4+2 Capella-6+2 Capella-6 Capella-Lifted-2+2 Capella-Lifted-4+2 48-2H 48-4H Sport-2+2 Sport-4+2	Siriua-2+2 Sirius-2 Sirius-4+2 Sirius-4 (2024) Sirius-Lifted-2+2 Sirius Lifted-4+2 Classic-48-2+2 Classic-48-2 Classic-48-4+2 Classic-48-4 Classic-48-6+2 Classic-48-6	2024	NEV
Textron Specialized Vehicles	Cushman Tour Hauler LSV	Liberty LSV	2024	NEV
Tropos Motors	Able NXT1	Able NXT2	2023	NEV
Westward Industries	MAX-6 MAX-8	MAX-15 MAX-20	2023	NEV
Vantage	LI4XC LI4XP LI4XS	LI2XC LI2XP LI2XS	LIV9DC LIV9DP LIV9DR LIV9DX	2023-2024 NEV

Hybrid Electric Vehicles - Law Enforcement Only			
Make	Model	Model Year	Vehicle Type
Ford	Interceptor Utility HEV	2023	SUV



Hydrogen Fuel Cell – Hydrogen fueling infrastructure may not be available in certain areas			
Make	Model		Vehicle Type
Hyundai	Nexo	Nexo Blue	2023-2024
Toyota	Mirai		2023

Certified Clean Compressed Natural Gas* (CNG) Vehicles and Fuel Conversions			
Make	Model		Vehicle Type
	None at this time		