

FNSB Enhanced Voluntary Removal, Replacement & Repair Program 2017 APPLICATION INSTRUCTIONS



(Revised 6-21-17)

Properties located in the Air Quality Control Zone of the Fairbanks North Star Borough (FNSB) may be eligible for the Borough's Enhanced Voluntary Removal, Replacement and Repair Program! Participants may replace certain SFBA's (i.e. wood or coal stoves; wood- or coal-fired furnaces; wood- or coal-fired hydronic heaters; fireplace inserts) (see reimbursement options on page 3 for details). Certain appliances may be eligible for either the repair or removal program. Some reimbursement options require a deed restriction to be recorded, limiting future installations of SFBA's on the property. **Please note: Before you burn, please check to make sure that there are no air quality alerts in affect. Participation in this program does not exempt you from following State and Borough Air Quality regulations.**

The Fairbanks North Star Borough is subject to the Alaska Public Records Act, AS 40.25 et seq. and the application document may be subject to public disclosure under state law.

1. Complete the Pre-application Questionnaire to determine if you meet the basic eligibility requirements. This form is an informational tool and does **NOT** need to be submitted.
2. Complete the application and W-9 forms. The application must be signed by **ALL** property owners, but the W-9 should only be signed by **ONE** person. Applications can be mailed or delivered to our office: FNSB Air Quality Improvement Program (AQIP) 3175 Peger Road, Fairbanks, AK 99709. They are available at our office or online at AQFairbanks.com. Applications that are incomplete and/or not signed will not be accepted. Applications for properties located outside of the Borough's Air Quality Control Zone will not be accepted.
3. You will be contacted by AQIP staff to schedule a preverification appointment in order to ensure that the appliance meets program requirements, **AND, if you are planning on upgrading to a cleaner wood-burning appliance, that proper wood storage,** as defined by Borough code, is available. Pictures of the appliance and the wood storage area will be taken for our records and used throughout the program process. A Preverification Certificate may be issued.

DO NOT REMOVE YOUR APPLIANCE PRIOR TO THE PREVERIFICATION PROCESS.

4. Applications that meet all eligibility requirements (including proper wood storage, if required) will be given a priority score. Applications with the highest scores are funded first. Applications with lower priority scores **may be denied if funding becomes limited.**

COMPLETION OF THE PREVERIFICATION PROCESS DOES NOT GUARANTEE ACCEPTANCE INTO THE PROGRAM and FUNDING IS NOT GUARANTEED.

5. If funding is authorized, AQIP will mail you written instructions on how to proceed along with a paper copy of the authorization that indicates the maximum amount you have been authorized to receive. Your application has not been accepted unless there is an authorization number. You will have **90 days from the date of the authorization** in which to complete **ALL** program requirements. The actions taken depend upon the program(s) you apply for (see page 2).

- A. **REPLACEMENT PROGRAM** – For replacement of a hydronic heater, non-EPA certified SFBA, fireplace or an EPA certified SFBA that has an emission rate greater than 2.5 grams/hour:
- **AFTER YOU RECEIVE YOUR AUTHORIZATION**, call AQIP to schedule an appointment to deliver the old appliance to the AQIP office (may not be applicable for fireplaces). A Borough representative will ensure the appliance is the same one from the preverification process and issue a Certificate of Destruction.
 - Purchase your new appliance, and save the original receipts for the appliance, as well as any parts or labor. **Per Borough code, the new appliance must be installed by a Borough listed vendor, a list of which can be found at AQFairbanks.com.**

SEE THE REIMBURSEMENT OPTIONS SECTION (PAGE 3) FOR DETAILS ON WHICH APPLIANCES ARE ELIGIBLE FOR REIMBURSEMENT AND FOR THE PAYOUT SCHEDULE.

You are responsible for arranging ALL payments to the vendor.

NOTE: Up to 3 non-Borough-listed SFBA's and/or fireplaces may be replaced with a single heating appliance designed to use home heating oil (excluding waste/used oil), natural gas, propane, hot water district heat, or electricity.

- After the new appliance has been installed **by a Borough listed vendor**, call AQIP to discuss the requirements for the post verification of the appliance. A visual verification will be made to ensure that a qualified appliance was installed on the same property from which the old appliance was removed.
 - **EDUCATION REQUIREMENT** – Borough code requires that participants in the replacement program complete training with the vendor that installed the new appliance. Training requirements will depend upon the type of appliance installed.
 - Once AQIP has all of the necessary documents (application, W-9, Verification Certificate, Certificate of Destruction, Deed Restriction (if applicable – see page 3 for more details), notice of training completion (if required) and original receipt(s) itemized by the vendor that indicates the purchase of an appliance and/or hardware), a check will be mailed to you or to a participating vendor for the applicable amount. **NOTE: Purchases made prior to the date of application will not be reimbursed.**
- B. **REMOVAL PROGRAM** – For removal of a hydronic heater or other SFBA (limited to a one-time participation in this program per property).
- **AFTER YOU RECEIVE YOUR AUTHORIZATION**, call AQIP to schedule an appointment to deliver the old appliance to the AQIP office to be destroyed. A Borough representative will ensure the appliance is the same one from the pre-verification process and issue a Certificate of Destruction.
 - Sign deed restriction, restricting all future installations of SFBA's on the property.
 - Once AQIP has all of the necessary documents (application, W-9, Verification Certificate (preverification section only), Deed Restriction, and Certificate of Destruction) a check will be mailed to you for the applicable amount.
- C. **REPAIR PROGRAM** – For repair of EPA Certified SFBA's.

- Submit a quote for the repairs to AQIP. AQIP will verify that the quote meets program requirements.
- AFTER YOU RECEIVE YOUR AUTHORIZATION, purchase and install the hardware.
- Once AQIP has all of the necessary documents (application, W-9, Verification Certificate (preverification section only), quote, and original receipt(s) itemized by the vendor for hardware purchased) a check will be mailed to you for the applicable amount.
NOTE: Purchases made prior to the date of application will not be reimbursed.

REIMBURSEMENT OPTIONS:

- **Replace Other SFBA with an:**
 - EPA certified SFBA with an emissions rating of 2.0 grams/hr or less, or if an EPA certified SFBA with an emissions rate of 2.5 grams/hour or greater is replaced with another EPA certified SFBA, the emission rate of the new appliance must be 2.0 grams/hour or less **AND** 50% or less than the replaced appliance (up to \$4,000)
 - EPA Certified pellet burning appliance with an emissions rate less than or equal to 2.0 grams/hour (up to \$5,000)
 - appliance designed to use home heating oil (excluding waste/used oil), emergency power system (i.e. generator)*, masonry heater, hot water district heat, or electricity (up to \$6,000)
 - appliance designed to use natural gas or propane (up to \$10,000)*
- **Replace Hydronic heater with an:**
 - EPA certified wood or pellet stove with an emissions rating of 2.0 grams/hr or less, or an EPA phase II certified pellet burning hydronic heater with an emissions rating of 0.1 lbs/million BTU or less, or emergency power system (i.e. generator)* (up to \$10,000)
 - appliance designed to use home heating oil* (excluding waste/used oil) or masonry heater (up to \$12,000)
 - appliance designed to use natural gas, propane*, hot water district heat, or electricity (up to \$14,000)
- **Removal of a:**
 - SFBA -- \$2,000 cash payment*
 - hydronic heater -- \$5,000 cash payment*
- **Repair** Catalytic converter or Other Emissions-Reducing Components (up to \$750)

***NOTE:** If installing an appliance designed to use natural gas, propane or home heating oil, or an emergency power system, or if removing an appliance, you will be required to sign a deed restriction that restricts all future installations of solid fuel burning appliances on the property. Also, if participating in a removal program, payment is limited to a one-time participation in this program per property.

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FNSB Enhanced Voluntary Removal, Replacement & Repair Program 2017 Pre-application Questionnaire



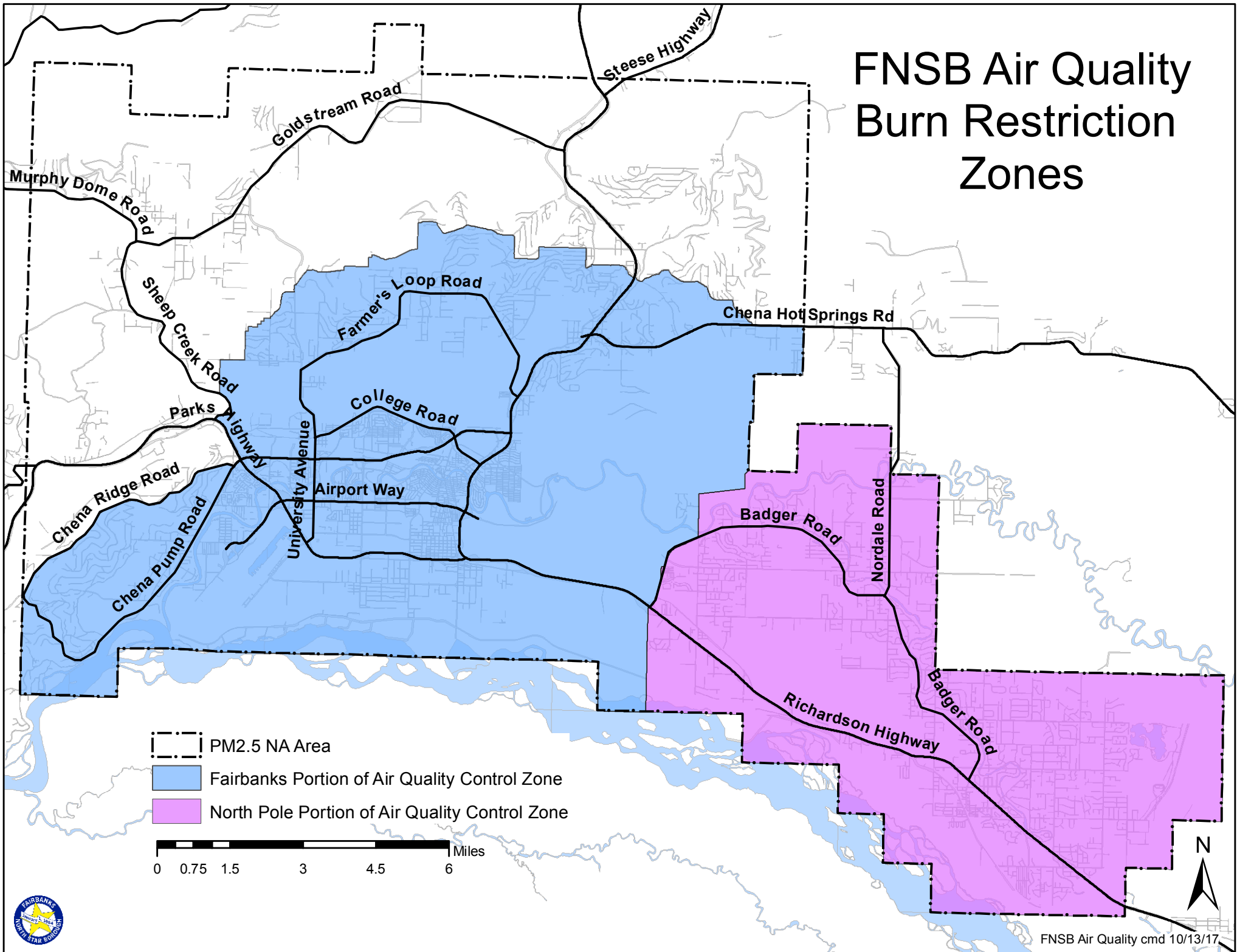
(Revised 6-21-17)

Fairbanks North Star Borough (FNSB) area residents can make a clean-air choice and save money! The Enhanced Voluntary Removal, Replacement, and Repair Program is offering incentives for replacing, removing or repairing SOLID fuel burning appliances (SFBA's) (i.e. wood or coal stoves; wood- or coal-fired furnaces; wood- or coal-fired hydronic heaters; fireplace inserts). PLEASE NOTE: All information is subject to public disclosure.

Below are several questions that outline the basic qualifying criteria as outlined by FNSBC 21.28.040. If you answer "NO" to any of the questions, you may not qualify for the program. This questionnaire is an informational tool only, designed to help expedite the application process. You do NOT need to turn this form in with the application.

-
- | | YES | NO |
|---|--------------------------|--------------------------|
| 1. Is the property within the Fairbanks North Star Borough (FNSB) Air Quality Control Zone? (see map on the next page)
** If NO - Only properties within this zone are eligible. Visit fnsb.us/transportation/Pages/Change-Out-Program.aspx for more details. | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Are you the legal owner(s) of the property in question?
** If NO - The program is limited to the legal owner(s) of the property in question. Renters are not eligible to apply on behalf of the landlord. | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. Are your property taxes current?
** If NO - The property taxes must be current to be eligible for the program. | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. Are you replacing, repairing, or removing a SOLID fuel burning appliance?
** If NO - Only solid fuel burning appliance, as defined by the FNSB are eligible for the program. These appliances include, but are not limited to: wood and coal stoves, wood- or coal-fired hydronic heaters, wood- or coal-fired furnaces, or fireplace inserts (i.e. a wood stove inserted into an existing fireplace). Non-solid fuel burning appliances are not eligible. | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. Are you willing to comply with the destruction requirements of the device as outlined in the ordinance?
** If NO - If you are accepted into the replacement program, you may be required to take the appliance to the Borough Air Quality office at 3175 Peger Road to be destroyed. | <input type="checkbox"/> | <input type="checkbox"/> |

FNSB Air Quality Burn Restriction Zones



FNSB Enhanced Voluntary Removal, Replacement & Repair Program 2017 APPLICATION FORM



(Revised 6-21-17)

Properties located within the Air Quality Control Zone of the Fairbanks North Star Borough (FNSB) may be eligible for the Borough's Enhanced Voluntary Removal, Replacement and Repair Program! Participants may replace certain solid fuel burning appliances (SFBA's) (i.e. wood or coal stoves; wood- or coal-fired furnaces; wood- or coal-fired hydronic heaters; fireplace inserts) with one of the following: EPA Certified SFBA's (including pellet stoves) with an emission rating of 2.0 grams/hour or less, masonry heaters, or an appliance designed to use home heating oil (excluding waste/used oil), natural gas, propane, hot water district heat, electricity or emergency power system (i.e. generator). Certain appliances may be eligible for either the repair or removal program. **SOME REIMBURSEMENT OPTIONS REQUIRE A DEED RESTRICTION TO BE RECORDED, LIMITING FUTURE INSTALLATIONS OF SFBA's ON THE PROPERTY.**

Complete all sections of this application. Initial screening takes a minimum of 1 week. AQIP is not responsible for materials lost in the mail. Applications are processed in the order received. Applications will be given priority scores and the highest scoring applications will receive funding first. Funding is limited and **NOT** guaranteed unless written authorization has been issued. If you have questions, call our office at (907) 459-1005 or email us at aqip@fnsb.us.

PLEASE NOTE: The FNSB is subject to the Alaska Public Records Act, AS 40.25 et seq. and this document may be subject to public disclosure under state law.

Name(s) of All Property Owner(s): _____

Name of Person Authorized to Receive Payment (one name only): _____

Phone Number(s): Best Daytime: _____ Alternate: _____

Mailing Address: _____

City: _____ State: _____ Zip: _____

Email Address: _____

PROPERTY AND PROGRAM INFORMATION

Property Address: _____

City: _____ State: AK Zip: _____

To schedule preverification appointment at a rental property (optional):

Tenant Name: _____ Daytime Phone Number: _____

Indicate the number of appliances to be replaced, removed or repaired on the lines below:

- Wood or coal stove, or other SFBA: # ___ Replacement # ___ Removal Only
- Wood or coal **hydronic heater**: # ___ Replacement # ___ Removal Only
- Repair of an EPA certified wood stove: # ___

Make/Model (if known) and any other notes: _____

Choose the type(s) of replacement appliance(s) you plan on installing (circle all that apply):

Wood Stove	Pellet-Fuel Burning Appliance	Home Heating Oil	Natural Gas or Propane
Emergency Power Backup System	Masonry Heater	Electricity	Hot Water District Heat

**** For full program details and the multiple reimbursement options, refer to the Application Instructions****

IMPORTANT! Please read terms carefully. By applying, you are representing and agreeing to the following provisions:

- * I am a legal owner of the property for which I am applying or am authorized to act on behalf of the trust or business that owns the property (please submit paperwork), and the property is located within the Air Quality Control Zone of the Fairbanks North Star Borough.
- * There is currently one or more solid fuel burning appliance(s) (SFBA) installed on the property.
- * **I understand that if replacing a SFBA with an appliance designed to use natural gas, propane or home heating oil, emergency power system, or if removing an appliance, I will be required to sign a deed restriction that restricts all future installations of SFBA on this property.**
- * I understand that monies received are considered taxable income and that I must submit a completed W-9 in order to receive payment from the Borough.
- * I understand that I will be ineligible for the program if I have delinquent property tax or penalty or interest owed and that I must still be up-to-date on my property taxes at the completion of the program requirements or I may forfeit my right to reimbursement.
- * I agree to allow a Borough-approved verifier to physically verify the installation and type of each SFBA or fireplace being applied for, and to verify that any replacement units meet the Program requirements.
- * I understand that appliances designed to use home heating oil, natural gas, propane, hot water district heat, or electricity **DO NOT** qualify for these programs.
- * I understand that applications are processed in the order received. A scoring process will determine priority of fund distributions, and an application may be denied that does not receive a high enough priority score. Funding is limited, so reimbursement incentives are **NOT guaranteed**, unless I have received a written authorization that has a valid date.
- * I understand that if an authorization is issued, I will receive an instruction packet and a copy of the written authorization in the mail, and that I will have only 90 days from the date of authorization to complete all of the program requirements.
- * I understand that I am responsible for arranging all up-front costs that might be associated with purchasing and installing any new appliances, new hardware, and/or removing the old appliance(s), and that I may be required to submit original, itemized receipts to AQIP to receive reimbursement.
- * If I receive an authorization, I agree to bring my old SFBA(s) to the AQIP office to receive a Certificate of Destruction.
- * I understand that I may have to demonstrate proper wood storage prior to acceptance into the program.
- * I understand that I may have to complete appliance specific training on new appliance(s) prior to being reimbursed.
- * I understand that the FNSB does not warranty any appliances or components reimbursed by this program, nor does the FNSB warranty the installation of said appliances or components.

By signing below I/we acknowledge that I/we understand, accept and will abide by the program terms outlined above. I/we also authorize the person listed above to receive funds dispersed as part of this program. NOTE: All property owners must sign below. Include additional signature page if necessary.

Printed Name of Owner 1: _____

Signature: _____ Date _____

Printed Name of Owner 2: _____

Signature: _____ Date _____

PLEASE ANSWER THE FOLLOWING QUESTIONS:

1. How many days per week do you burn during the winter season? 1-3 days 3-5 days 5-7 days
2. What type of solid fuel(s) are you using (ex: birch, spruce, mix of species, coal)? _____
3. In a typical season, how much solid fuel (ie wood or coal) do you use? _____ Cords/Tons | Don't Know
4. If you burn wood, what is the average moisture content of the wood you burn? _____% / Don't Know

Mail or bring completed and signed application packet to:

FNSB Air Quality Improvement Program 3175 Peger Road Fairbanks, Alaska 99709

OFFICE USE ONLY Received on _____ by _____. Entered in database on _____ by _____.

FNSB Enhanced Voluntary Replacement or Repair Program

2017 Vendor Direct Payment Agreement

(Revised 6-21-17)



OPTIONAL

Participants in the FNSB's Voluntary Enhanced Replacement or Repair Program (see application instructions for full details) have the option of having a vendor be reimbursed directly. This form is an agreement between the applicant and one participating vendor of their choice, and will not be valid unless an authorization has been issued by the FNSB. Under this option, the purchase order will be made out in the name of the vendor if an applicant has been accepted into the program, and **AFTER ALL PROGRAM REQUIREMENTS ARE MET** the Borough will mail a check directly to the vendor. The applicant will still be required to submit a W-9 form, as monies received from this program are considered taxable income to the applicant. Reimbursement amounts are limited as per the program applied for (**see page 3 of the application instructions for full details**). Any non-reimbursable expenses and/or any cost above the maximum allowable amount are the applicant's responsibility. If there are any questions about eligible expenses, it is up to either the applicant or the vendor to contact the FNSB Air Quality office **PRIOR** to the sale being finalized.

Please complete all sections of this application, including vendor information and signature, and submit it to the FNSB Air Quality Office at 3175 Peger Road. **ALL SIGNATURES ARE REQUIRED OR THIS FORM IS NOT VALID.** This form must be returned to the FNSB Air Quality office prior to an approval being issued. For more information please call us at (907) 459-1005.

NOTE: THIS FORM IS OPTIONAL. The applicant still has the option to complete the program on their own and receive the reimbursement. The Borough does not guarantee that a vendor will participate in this program nor does the Borough recommend any vendor. If the applicant wishes to use this option, **it is up to the applicant to contact the vendor of their choice.** It is a vendor's choice whether or not they will participate. All general information is subject to public disclosure.

Name of Applicant: _____

Physical Address: _____ Zip Code: _____

Indicate the number of appliances to be replaced or repaired on the lines below:

Replacement of a: # ___ Wood or coal stove, or other SFBA

___ Wood or coal hydronic heater

Repair of EPA Certified wood stove: # ___ Catalytic Converter

___ Other Emissions-Reducing Components

Name of Vendor: _____

By signing below I acknowledge that I understand, accept and will abide by the program terms outlined in the application form for the Enhanced Voluntary Replacement or Repair program.

Applicant Signature: _____ Date: _____

By signing below I acknowledge that I understand I will not be paid until all program requirements have been met.

Authorized Vendor Signature: _____ Date: _____

Printed Name: _____

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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"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <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.

Social security number									

or

Employer identification number									

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.

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.