

SAN JOAQUIN VALLEY AIR POLLUTION CONTROL DISTRICT

REQUEST FOR APPLICATIONS

CORDLESS ZERO-EMISSION COMMERCIAL LAWN AND GARDEN EQUIPMENT DEMONSTRATION PROGRAM

The San Joaquin Valley Air Pollution Control District (District) is accepting applications for the ***Cordless Zero-Emission Commercial Lawn and Garden Equipment Demonstration Program*** (Demonstration Program). The Demonstration Program provides opportunities to utilize new, zero-emission equipment to promote air-friendly operations and to develop greener business practices. The Demonstration Program is only for commercial lawn care end-users whose operations are within the San Joaquin Valley Air Basin (SJVAB) boundaries for the demonstration and evaluation of approved cordless zero-emission commercial lawn care equipment.

Submittal: One (1) application per private professional landscape business or public agency with original signature(s) must be submitted to District offices by:

Thursday, September 20, 2012

Applications mailed to the Central Region Office will be accepted if postmarked by September 20, 2012.

Mark Mail as: "RFA – Demonstration Program"

Issuance Date: **August 20, 2012**

Questions regarding this RFA should be addressed to:

Ms. Cat Thao, Senior Air Quality Specialist E-mail: catherine.thao@valleyair.org
Mr. David Lopez, Air Quality Specialist II E-mail: david.lopez@valleyair.org

San Joaquin Valley Unified Air Pollution Control District
1990 East Gettysburg Avenue
Fresno, CA 93726-0244
(559) 230-5800, FAX (559) 230-6112

1.0 Program Overview

Interested commercial lawn care end-users have an opportunity to take part in the San Joaquin Valley Air Pollution Control District (District) Zero-Emission Commercial Lawn and Garden Demonstration Program as a participant to test and employ equipment and provide valuable performance feedback to the District and equipment manufacturers. The District has partnered with multiple equipment manufacturers and vendors (Technology Demonstrators) to provide a list of eligible equipment that may be used during daily commercial lawn care operations.

Demonstration Program Goals:

The primary objectives of the Demonstration Program are to:

- Demonstrate the performance and durability of the equipment.
- Provide an opportunity for eligible commercial lawn care end-users (Participants) to gain hands-on familiarity with equipment.
- Obtain feedback from Participants regarding the equipment's performance and durability to assist in furthering the development and improvement of the technologies.

Application Submittal:

Applications must be submitted by the deadline specified on the first page of the RFA. Funding for the program will be awarded on a first-come, first-serve basis. Only complete applications will be considered for funding. Applications with original signatures may be mailed to the District's central region office in Fresno or hand-delivered to the regional offices located at the following addresses by September 20, 2012:

SJVAPCD – Central Region Office
1990 E. Gettysburg Avenue
Fresno, CA 93726-0244

SJVAPCD – Northern Region Office
4800 Enterprise Way
Modesto, CA 95356-8718

SJVAPCD – Southern Region Office
34946 Flyover Court
Bakersfield, CA 93308-9725

Faxed or emailed copies of the application packet will not be accepted.

Complete applications should be submitted attention to "*Commercial Lawn and Garden Program Staff*".

Eligible Applicants:

To be eligible to participate in the Demonstration Program, the applicant must:

- Be a commercial professional lawn care end-user; either a private professional landscape business or a public agency that performs its own lawn care operations.
- Be based within the San Joaquin Valley Air Basin boundaries. See Section 8.0 for a map of the Air Basin boundaries.
- Conduct 100% of its operations within the San Joaquin Valley Air Basin boundaries.
- Be able to provide documentation (e.g., current business license, insurance, etc.) that demonstrates the lawn care operation is currently active and has been in business for a minimum of one (1) year.
- Currently use non-electric equipment in daily business operations.

Additional information or documentation may be requested of the applicant to determine eligibility.

Eligible Equipment:

Program funding is available for the purchase of District-approved cordless zero-emission commercial lawn and garden equipment for in-use testing. Only equipment pieces that are listed in Section IV (Page 14) of the application have been approved by the District and are eligible for funding. During the application period, the District may modify and update the eligible equipment list to include new technology(ies) that become available. Applicants are encouraged to visit the District's website at the following link to review the most current eligible equipment list:

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

Applicants who currently own and operate a piece/pieces of equipment listed in Section IV cannot purchase the same equipment under the Demonstration Program. However, applicants may purchase the same type of equipment from a different manufacturer. For example, if the applicant currently owns a *Brand X* walk-behind mower, the applicant cannot purchase another *Brand X* walk-behind mower; however, the applicant may purchase a *Brand Y* walk-behind mower.

Equipment Costs and Eligible Funding:

Participants and the District will share the upfront cost of the equipment. At the time of equipment purchase, Participants are required to pay the Technology Demonstrator a reimbursable deposit as follows:

- Public agencies (e.g. school districts, city parks and recreation departments, universities, etc.) are required to pay a **10%** reimbursable deposit for the total purchase price of equipment.
- Professional landscape businesses (including those that contract with public agencies) are required to pay a **25%** reimbursable deposit for the total purchase price of equipment.

Participants will be reimbursed by the District for their reimbursable deposits upon receipt of all required data and claim for payment requests at the end of the Demonstration Program, as specified in each Participant's final executed contract. The Demonstration Program is scheduled to end May 30, 2013.

Participants will be limited to the following equipment and funding:

- **Equipment:** Maximum of 10 pieces per applicant
- **Funding:** Up to \$10,000 per applicant

Batteries, chargers and accessories do not count towards the 10-piece equipment limit; however the costs of those items will be accounted towards the maximum \$10,000 funding limit per Participant. The District will only compensate Participant for batteries, chargers and accessories that are considered necessary for the equipment per the Technology Demonstrator.

Contracting:

Selected Participants must agree to adhere to and perform program requirements specified in this RFA and sign a binding contract with the District for the duration of the Demonstration Program. The final executed contract will clearly outline all binding requirements of the Participant. The contract will be issued following review and approval of Participant's application in the Demonstration Program.

Selected Participants must not order, take possession, purchase, or make a down payment on eligible equipment prior to the execution date of the contract. Any such actions conducted by the Participant may result in the District denying compensation to the Participant for equipment purchased, and may include termination of the contract.

Reporting:

Monthly Reporting: Participants of the Demonstration Program are required to submit monthly reports to the District on the equipment's performance, durability, maintenance issues, and any other relevant information appropriate to assist in the further improvement and development of the equipment. Monthly reports must be submitted on the District's monthly report form. A copy of the report

form will be provided by the District with the copy of the Participant's executed contract.

Annual Reporting: For two years following the completion of the Demonstration Program, Participants will be required to submit simple annual reports on the equipment. The District will provide an annual report form to the participant. After the completion of the Demonstration Program in May 2013, Participants are not required to use the equipment at the minimum usage requirements specified in the RFA.

Program Milestones:

Participants will be required to purchase and/or order equipment by the following milestones:

- **Equipment Ordered:** Participants must order selected equipment from Technology Demonstrator(s) within **14 calendar days** from the Participant's contract execution date.
- **Equipment Delivered:** Equipment must be delivered to Participants within **30 calendar days** from the contract execution date.

Participants are strongly advised to place orders for equipment in a timely manner to ensure the equipment can be delivered by the aforementioned timeframe. If the equipment order or delivery dates above cannot be met, Participants must contact the District immediately. The District will work with the Participant and Technology Demonstrator(s) on a case-by-case basis to resolve any concerns regarding the order and/or delivery of equipment.

3.0 Participant Minimum Usage Requirement

Participants will be required to use equipment for a minimum number of hours during each monthly reporting period to ensure adequate data on the equipment can be collected. Participants are not required to operate their equipment in cases where the type of work required is not suitable or when possible safety hazards can occur.

Minimum usage for this program refers to the **actual** time the equipment is operating and performing its specific job function and excludes extensive idling time between jobs. Table 1 lists the minimum usage per month required for each type of equipment.

Table 1 – Minimum Equipment Usage

Equipment Type	Minimum Hours Required per Piece of Equipment per Month
Mower	20 hours
Blower	8 hours
Sweeper	8 hours
Chainsaw	8 hours
Line Trimmer	8 hours
Hedge Trimmer	8 hours

If for any reason the Participant has challenges meeting the minimum usage requirement, Participant is required to inform District staff immediately to discuss the issues and/or concerns. In the event significant under-usage or no usage is reported, the District will work with Participants to address usage deficiencies.

4.0 Program Procedures

The following steps detail the procedures of the Demonstration Program:

Step 1: Applicant completes application and submits it to the District.

Step 2: District staff determines eligibility of applicant and whether the application is complete.

- Applicants will be notified in writing if they are deemed ineligible or if the application is deemed incomplete.

Step 3: District staff will determine the availability of equipment with the Technology Demonstrator.

- Applicants will be notified if their preferred equipment is not available and staff will work with applicants to finalize their alternative equipment choice(s).

Step 4: Once the application has been processed and the equipment has been confirmed, the District will prepare an offer contract and mail it to the applicant.

Step 5: Applicant reviews the offer contract and if the applicant agrees with the terms and conditions of the program, applicant shall have its contract signing authority sign the contract and return the original signed contract to the District.

Step 6: When the District receives the signed contract, it will be routed for District management approval. Upon approval by management, the contract will be executed and a final copy of the executed contract will be mailed to the applicant.

Step 7: Applicant orders and purchases equipment through Technology Demonstrator(s), ensuring order and delivery dates are in accordance to program milestones.

Step 8: Applicant fulfills program requirements by demonstrating the equipment for the minimum hours required and provides monthly feedback to the District.

- The duration of the demonstration program is approximately 8 months starting from the delivery date of the equipment.

Step 9: The Demonstration Program will end May 2013. After submittal of the last monthly report, applicants can submit a claim to the District for the reimbursement of the deposit made towards the purchase of the equipment.

Step 10: Applicant submits annual report to the District for two years following the end of the Demonstration Program.

5.0 Technology Demonstrator Information

Applicants are encouraged to research and review the eligible equipment listed in Section IV to ensure they select equipment that is most appropriate and preferred for their operations. Technology Demonstrators are available to discuss the specifications and operational capacity of equipment; and to answer questions regarding the Technology Demonstrator's product support services, return policy, and equipment warranty. The District is not qualified to provide information on eligible equipment; accordingly, applicants should refer their inquiries to the appropriate Technology Demonstrator.

Contact information for each District-approved Technology Demonstrator is listed below:

TMC Power Equipment

(323) 728-7266

<http://www.tmcpower.com>

Earl Kanemitsu: earl@tmcpower.com

Kyoko Muronaka: kyoko@tmcpower.com

Dean Kanemitsu: dean@tmcpower.com

STIHL

Ted Kujawski, Jr.: (559) 624-4345

Dave Ross: (559) 624-4360

Denise Saavedra: (559) 624-4347

Debbie Bradberry: (559) 624-4348

<http://www.stihlusa.com/products/battery-and-electric/>

The Greenstation

Jay Moehring: (818) 517-6796 or jay@thegreenstationla.com

Dan Mabe: (310) 779-9785 or dan@thegreenstationla.com

<http://www.thegreenstationproducts.com>

EcoCut and Trim Inc.

Keith Shroyer

(209) 406-4209

<http://www.ecocutandtrim.com>

join@ecocutandtrim.com

Mean Green Products

Joe Conrad

(513) 200-7561

<http://www.meangreenproducts.com>

6.0 Requirements for a Complete Application Packet

All applicants must submit a **complete application packet** for final approval. The District reserves the right to request additional information or clarification of information provided in the application packet.

The following documents must be submitted for the application packet to be deemed complete:

- Original completed Application (pages 13 thru 18)
- Original initialed, signed and completed Applicant Certifications Form (page 19)
- Original signed and completed IRS Form W-9 (attached to RFA)
 - ✓ Applicants are required to provide their Employer Identification Number to allow the District to issue a 1099 tax form, as required by law.

For **professional commercial landscape businesses**, please also submit the following:

- Copy of the formation document filed with the California Secretary of State, or other documentation as approved by the District, which provides proof that the business is based and conducts business within the SJVAB boundaries.
- A copy of the valid, current business license which proves that the business has been in operation for a minimum of 12 months prior to application submittal. Please contact District staff if other documentation will be submitted in lieu of a business license to verify if the documentation is acceptable. The application packet may be deemed incomplete if insufficient or inappropriate documentation is submitted.

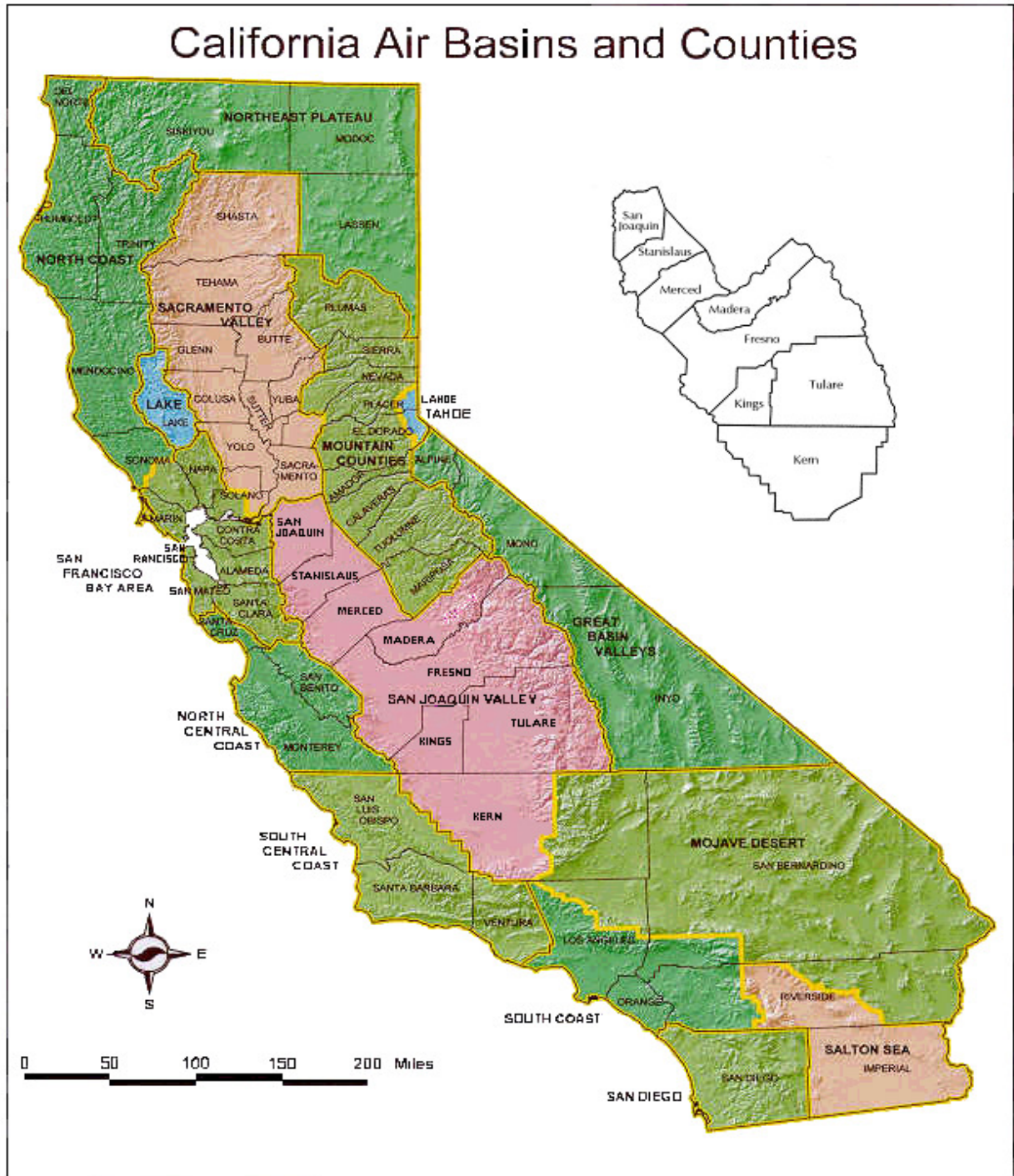
For **public agencies**, please note the following:

An approved resolution from the agency's governing body (i.e. City Council, Board of Supervisors, School Board, etc.), or a duly authorized official with authority to make financial decisions, authorizing the submittal of the application and identifying the individual authorized to implement the demonstration project will be required if the public agency is selected to participate in the Demonstration Program. Approved resolutions must be submitted to the District **prior to the execution of the contract.**

The name of the applicant must match and be consistent on all forms and documentation. Additional names on the IRS Form W-9 and proof of residency are acceptable.

7.0 San Joaquin Valley Air Basin Map

Figure 1 – SJVAB Map



SAN JOAQUIN VALLEY AIR POLLUTION CONTROL DISTRICT
APPLICATION
 CORDLESS ZERO-EMISSION COMMERCIAL LAWN AND GARDEN
 EQUIPMENT DEMONSTRATION PROGRAM

Please fill out all four sections of the application completely and as accurately as possible. All fields are required unless otherwise indicated.

SECTION I – APPLICANT INFORMATION

Business/Public Agency Name (as it appears on Form W-9 & supporting documentation):		
Business Type (check appropriate box): <input type="checkbox"/> Sole Proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Government <input type="checkbox"/> Other:		
Physical Address of Business/Public Agency:		
City:	State:	Zip Code:
Mailing Address of Business/Public Agency (if different from physical address):		
City:	State:	Zip Code:
Contact Person for Demonstration Program (First and Last name, and title):		
Primary Contact Number:	Alternate Number (optional):	Fax Number (optional):
Contact Email (optional):		
Signing Authority, authorized person to sign the contract with District (First and Last name, and title):		
Taxpayer ID Number (as it appears on Form W-9):		
County of Business/Agency Residence: <input type="checkbox"/> Fresno <input type="checkbox"/> Kern <input type="checkbox"/> Kings <input type="checkbox"/> Madera <input type="checkbox"/> Merced <input type="checkbox"/> San Joaquin <input type="checkbox"/> Stanislaus <input type="checkbox"/> Tulare		County of Business/Agency Operation (check all that apply): <input type="checkbox"/> Fresno <input type="checkbox"/> Kern <input type="checkbox"/> Kings <input type="checkbox"/> Madera <input type="checkbox"/> Merced <input type="checkbox"/> San Joaquin <input type="checkbox"/> Stanislaus <input type="checkbox"/> Tulare <input type="checkbox"/> Other:
Have you applied to any other grant programs for any equipment in this application? <input type="checkbox"/> No <input type="checkbox"/> Yes – Identify grant program(s) and grant amount(s):		

SECTION II – OPERATION/ACTIVITY INFORMATION

For private commercial businesses, please answer the following:

Total Number of Crew(s):	Average Number of Employees per Crew:
Average number of job sites per month per crew:	
Please describe the types of job sites the business services (i.e., residential, business complexes, malls, school sites, etc.):	
Please describe the type(s) of lawn care operation(s) the business currently performs on a routine basis (e.g., tree trimming, lawn care/maintenance, etc.):	

For public agencies, please answer the following:

Total Number of Crew(s):	Average Number of Employees per Crew:
Please describe the type(s) of lawn care operation(s) the agency currently performs on a routine basis (e.g., tree trimming, lawn care/maintenance, etc.):	

SECTION III – CURRENT EQUIPMENT INFORMATION (Continued)

B. Average Use of Equipment

Please provide the following usage information for each type of equipment you currently own and operate.

Equipment Type	Average Usage per Equipment (Hours/Week)
Mower	
Blower	
Sweeper	
Chainsaw	
Line Trimmer	
Hedge Trimmer	
Other:	
Other:	
Other:	
Other:	

Section IV – Equipment Selection:

Participants may review and select varying equipment type from more than one participating Technology Demonstrator. Participants may also make a selection from a single category or multiple categories. The listed price next to the equipment information on the Equipment Selection Form does not include any freight/shipping charges or sales tax.

Selected equipment will be subject to availability and final District approval; consequently, equipment requested in an application may not be available for purchase. In the event that the District receives multiple complete applications with requests for equipment with limited inventory, District staff will conduct a random lottery to determine the recipient(s) of the requested equipment.

For more information on the list of eligible equipment, accessories, and approved freight/shipping charges, please refer to the District's website at: http://www.valleyair.org/Grant_Programs/GrantPrograms.htm#CordlessLawnMachine

Please review the list of eligible equipment on the next page and mark the number "1" in Column A, next to the type of equipment that is your preferred choice for each category. Please also mark in Column A, the equipment that would be your 2nd and/or 3rd choice in case your preferred pieces of equipment are not available. In Column B, please mark the number of requested pieces of equipment.

Demonstration Program Equipment Selection Form

	Column A: Preference for Each Category	Column B: Number of Equipment Pieces	Technology Demonstrators	Model	Equipment Description	Equipment Cost Exclude Sales Tax and other Charges
Category - 1	Eligible Mowers					
			Mean Green Products	CXR-62	Electric Zero Turn Mower (batteries sold separate)	\$10,500.00
			EcoCut & Trim Inc.	"specialty item"	Robotic Mower	\$4,600.00
			Mean Green Products	WBX-33	Self-Propelled Walk Behind Mower (batteries sold separate)	\$2,950.00
			Greenstation	Lawn NC	Commercial Rated Lawnmower	\$2,200.00
			EcoCut & Trim Inc.	Ryobi RY14110A	Self Propelled Mower	\$550.00
			Greenstation	Lawn N-2	Self-Propelled Lawnmower	\$469.00
Category - 2	Eligible Blowers					
			TMC	BPBL24V	Battery Powered Blower	\$399.95
			STIHL	BGA 85	HAND HELD BLOWER	\$299.95
Category - 3	Eligible Sweepers					
			EcoCut & Trim Inc.	"specialty item"	Backpack Vacuum	\$4,000.00
			Greenstation	Haaga 697	Mastersweep with Electric Drive	\$1,999.99
Category - 4	Eligible Chainsaw					
			STIHL	MSA 160	12' CHAIN SAW	\$349.95
Category - 5	Eligible Line Trimmer					
			STIHL	FSA 85	STRAIGHT SHAFT LINE TRIMMER	\$299.95
Category - 6	Eligible Hedge Trimmer					
			EcoCut & Trim Inc.	Ryobi RY40210	String Trimmer/Edger	\$275.00
PLEASE MARK THE ACCESSORIES, CHARGERS AND BATTERIES THAT ARE APPROPRIATE FOR YOUR EQUIPMENT	Eligible Hedge Trimmer					
			STIHL	HAS 65	HEDGE TRIMMER	\$299.95
			EcoCut & Trim Inc.	Ryobi RY40610	Hedge Trimmer	\$275.00
	Eligible Accessories (Varies for Participant by Equipment Type)					
			STIHL	4850 490 0100	BATTERY BELT	\$159.99
			STIHL	4850 491 0101	ADDITIONAL BAG	\$26.99
			STIHL	4850 490 0301	DOUBLE SHOULDER HARNESS FOR BATTERY BELT	\$26.99
	Eligible Battery Chargers (Varies for Participant by Equipment Type)					
			Mean Green Products	LEM 110V	110 Volt Battery Charger	\$475.00
			TMC	BP0140	24V Battery Charger	\$199.95
			STIHL	AL 300	RAPID CHARGER	\$93.99
			Greenstation		Additional Battery Charger for Lawn N-1 and N-2	\$29.00
			Greenstation		Additional Battery Charger for Lawn NC	\$40.00
	Eligible Batteries (Varies for Participant by Equipment Type)					
			Mean Green Products	LEM80	Lithium Energy Module	\$1,725.00
			Mean Green Products	LEM60	Lithium Energy Module	\$1,450.00
		Greenstation	30 Ah Lithium Ion	36V Battery for Lawn NC	\$1,000.00	
		STIHL	AP 160	BATTERY	\$269.99	
		EcoCut & Trim Inc.	Ryobi OP4026A	Lithium Ion Battery (spares)	\$220.00	
		Greenstation	20aH Battery	24V Battery for Lawn N-1 and N-2	\$139.00	
		TMC	PE12V24AB1	12V Battery	\$78.63	

APPLICANT CERTIFICATIONS FORM

All applicants are required to submit a completed Applicant Certifications Form in order to be approved as a Participant in the Demonstration Program. By initialing and signing the Applicant Certifications Form, the applicant certifies that they have read the Request for Application for the Cordless Zero-Emission Commercial Lawn and Garden Demonstration Program and agrees to its requirements. Additionally, the applicant certifies and agrees to the following terms and conditions by **initialing each of the following sections:**

- Initial I represent a professional landscape business or a public agency that can show proof of residency in the SJVAB.
- Initial I represent a professional landscape business or a public agency that can show proof of maintaining its own lawn care operation within the boundaries of the SJVAB over the last 12 months.
- Initial I certify that the professional landscape business or public agency that I represent will operate the Equipment for the appropriate type of work needed and agree to provide consumer feedback to the District and Technology Demonstrators regarding the performance, durability, and usage of the Equipment on a monthly basis for the duration of the Demonstration Program.
- Initial I certify that the professional landscape business or public agency that I represent commit to a minimum equipment usage, as required in the Request for Proposal, to ensure that reasonable data is obtained.
- Initial I certify that the professional landscape business or public agency that I represent will not receive any compensation or financial rebates or incentives, as a result of purchasing the Equipment for the Demonstration Program.
- Initial I commit that any emissions reductions generated by the procurement of the Equipment will not be used as marketable emission reduction credits, to offset any emission reduction obligation of any person or entity, or to generate a compliance or extra credit for determining regulatory compliance.
- Initial I will notify the District immediately if there is a change in address, contact person, or other information in the application packet within the program timeline.
- Initial I hereby certify under penalty of perjury that the information provided in the program application and applicant certifications form is true and correct.

I hereby certify that all information provided in the application packet, including any attachments, are true and correct and by signing this Form, I will comply with all program requirements.

Printed Name of Signing Authority:	Title:
Signature of Signing Authority:	Date:

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.	Name (as shown on your income tax return)	
	Business name/disregarded entity name, if different from above	
	Check appropriate box for federal tax classification: <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"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ <input type="checkbox"/> Other (see instructions) ▶ _____	
	<input type="checkbox"/> Exempt payee	
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
City, state, and ZIP code		
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 the "Name" line to avoid backup withholding. For individuals, this is 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									
				-			-		

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

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).

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 4.

Sign Here	Signature of U.S. person ▶	Date ▶
------------------	----------------------------	--------

General Instructions

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

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

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.

Note. If 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 on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the 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 withholding on your share of partnership income.

The person who gives 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 is in the following cases:

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

Foreign person. If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (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 not subject to backup withholding, give the requester the appropriate completed Form W-8.

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS a percentage 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, 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 the instructions below and the separate Instructions for the Requester of Form W-9.

Also see *Special rules for partnerships* on page 1.

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

Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

Sole proprietor. Enter your individual name as shown on your income tax return on the “Name” line. You may enter your business, trade, or “doing business as (DBA)” name on the “Business name/disregarded entity name” line.

Partnership, C Corporation, or S Corporation. Enter the entity's name on the “Name” line and any business, trade, or “doing business as (DBA) name” on the “Business name/disregarded entity name” line.

Disregarded entity. Enter the owner's name on the “Name” line. The name of the entity entered on the “Name” line should never be a disregarded entity. The name on the “Name” line must be the name shown on the income tax return on which the income will be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a domestic owner, the domestic owner's name is required to be provided on the “Name” line. 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 the “Business name/disregarded entity name” line. If the owner of the disregarded entity is a foreign person, you must complete an appropriate Form W-8.

Note. Check the appropriate box for the federal tax classification of the person whose name is entered on the “Name” line (Individual/sole proprietor, Partnership, C Corporation, S Corporation, Trust/estate).

Limited Liability Company (LLC). If the person identified on the “Name” line is an LLC, check the “Limited liability company” box only and enter the appropriate code for the tax classification in the space provided. If you are an LLC that is treated as a partnership for federal tax purposes, enter “P” for partnership. If you are an LLC that has filed a Form 8832 or a Form 2553 to be taxed as a corporation, enter “C” for C corporation or “S” for S corporation. If you are an LLC that is disregarded as an entity separate from its owner under Regulation section 301.7701-3 (except for employment and excise tax), do not check the LLC box unless the owner of the LLC (required to be identified on the “Name” line) is another LLC that is not disregarded for federal tax purposes. If the LLC is disregarded as an entity separate from its owner, enter the appropriate tax classification of the owner identified on the “Name” line.

Other entities. Enter your business name as shown on required federal tax documents on the "Name" line. 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 the "Business name/disregarded entity name" line.

Exempt Payee

If you are exempt from backup withholding, enter your name as described above and check the appropriate box for your status, then check the "Exempt payee" box in the line following the "Business name/disregarded entity name," sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

Note. If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following payees are exempt from backup withholding:

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 possession of the United States, or any of their political subdivisions or instrumentalities,
 4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
 5. An international organization or any of its agencies or instrumentalities.
- Other payees that may be exempt from backup withholding include:
6. A corporation,
 7. A foreign central bank of issue,
 8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,
 9. A futures commission merchant registered with the Commodity Futures Trading Commission,
 10. A real estate investment trust,
 11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
 12. A common trust fund operated by a bank under section 584(a),
 13. A financial institution,
 14. A middleman known in the investment community as a nominee or custodian, or
 15. 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 15.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 9
Broker transactions	Exempt payees 1 through 5 and 7 through 13. Also, C corporations.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 7 ²

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, and payments for services paid by a federal executive agency.

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 page 2), 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 Social Security Administration 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, 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 domestic 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, below, and items 4 and 5 on page 4 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 the "Name" line must sign. Exempt payees, see *Exempt Payee* on page 3.

Signature requirements. Complete the certification as indicated in items 1 through 3, below, and items 4 and 5 on page 4.

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 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 Regulation 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 Regulation 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 1.

*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, social security number (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 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. 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.