



Commonwealth Small Pellet Boiler Pilot Grant Application

To be completed by Installer

Please ensure all fields are completed. Incomplete applications delay the application review process. Only complete applications will be reviewed.

1. Installer Information

Company:			Contact Name:
Address:			City:
State:	ZIP:	Phone:	Email:

2. Applicant (Property Owner) Information:

Name:			
Mailing Address:		City:	County:
State:	ZIP:	Phone:	Email:

3. Project Site (if different from Applicant mailing address):

Address:		City:	County:
State:	ZIP:	Notes:	

4. Project Site and Existing System Information:

Type of building (circle one):		
Single-Family Home (1-2 Units)	Multi-Family Home (3 or more units)	Small Commercial Building
Number of occupants:	Name of Utility:	New Construction or Retrofit:
Current Fuel Source:	Annual Fuel Use (Volume):	Age of Current System:
Rated Burner or System Efficiency of Existing Equipment:		



5. Eligible Equipment Information:

Make:	Model:
Size in Btu/hr (must be 400,000 btu/hr or smaller):	Efficiency:
PM Emissions in lb/MMBtu:	Estimated Annual Pellet Consumption in tons:

6. Project Cost

Project Element	Estimated Cost
Equipment:	
Installation:	
Removal/Disposal	
Miscellaneous (describe):	
Total Project Cost (<i>sum all lines above</i>):	

NOTE The Administrators, or any of their approved consultants may, at their election, perform site visits. Said visit may be at any time from the submission of application to up to two (2) years after the distribution of award. The Applicant/Awardee will be notified at least seven calendar days prior to a site visit and reasonable efforts will be made to coordinate an acceptable time for the site visit.



7. Adders:

Adder			Applying Y/N	Value
Are you applying for the automatic fuel conveyance adder?			Yes <input type="checkbox"/> No <input type="checkbox"/>	\$3,000
Are you applying for the thermal storage adder?			Yes <input type="checkbox"/> No <input type="checkbox"/>	\$2,000
Thermal Storage Manufacturer:	Model:	Size (gallons):		
Are you applying for the solar thermal hybrid adder?			Yes <input type="checkbox"/> No <input type="checkbox"/>	\$1,000
Are you applying for the Moderate Income Adder? ¹			Yes <input type="checkbox"/> No <input type="checkbox"/>	\$2,000
Are you applying for the Home Value Adder? ⁵			Yes <input type="checkbox"/> No <input type="checkbox"/>	\$2,000
Total Adders (Sum all lines on which you checked "Yes")				
Base Grant				\$7,000
Total Grant (Sum Total Adders and Base Grant)				
Estimated Cost to Applicant (Subtract Total Grant from Total Project Cost (Section 6):				
Define Payee: Grant is to be paid to (circle one): Installer Applicant/Property Owner				
Administrator Notes:				

NOTE Under no circumstances shall an Installer or Applicant apply for, or accept, a Grant of value exceeding the total cost of the project.

¹ Applicants may apply for either the Moderate Income Adder, or the Moderate Home Value Adder, not both.



ATTACHMENTS:

9. Applicants must send a completed and signed W-9 form to finance@masscec.com in order for MassCEC to review the Grant Application.

10. Installers must submit the following documents with this Grant Application:

1. Project Site Electric Bill clearly displaying the following information:
 - Applicant Name
 - Project Site Address
 - Name of Utility
2. Participant's Agreement Document (Appendix B) signed by both the Applicant and Installer
3. Eligible Equipment Boiler/Furnace Product Spec Sheet
4. Energy Audit Documentation:
 - Documentation demonstrating that an energy audit has been performed on the Project Site within the past six years by an electric utility, Cape Light Compact, a certified energy manager (CEM), a professional engineer (PE), or an experienced energy services professional (documentation must display audit date and project site address);
 - A building permit for the construction of the building that is the Project Site dated after October 6, 2008 for residential Project Sites and March 1, 2009 for small commercial sites and residential buildings with three (3) or more units; **OR**
 - Proof an energy audit has been scheduled by a CEM, PE or energy services professional in the future (can be an email or any type of confirmation clearly displaying the Project Site Address, and date of scheduled audit).
5. Letter of eligibility from Spillane Consulting Associates and proof of primary residence *if applying for the Moderate Income Adder*.
6. Applicant property tax bill (FY 2012 or later) *if applying for the Moderate Home Value Adder*.



Appendix B

Commonwealth Small Pellet Boiler Grant Program Participant's Agreement

The following Participant's Agreement (the "Agreement") is issued by the Massachusetts Clean Energy Center ("MassCEC") an independent public instrumentality of the Commonwealth of Massachusetts. Any changes or electronic alternations to the official version of this form shall be void. Each Party acknowledges and agrees that they have read and understand all of the terms and conditions of this Agreement and the Commonwealth Small Pellet Boiler Grant Program Manual and specifically agrees to be bound by their contents upon the execution and submission of the Application. This Agreement shall become effective as of the date indicated on the Letter of Award from MassCEC. **Accepting the following Agreement as part of the Commonwealth Small Pellet Boiler Grant Program Application (the "Application") does not entitle the Parties to an award for Grant funding by MassCEC.**

Whereas, MassCEC is offering financial assistance in the form of Grants ("Grant") under the Commonwealth Small Pellet Boiler Grant Program Manual (the "Program Manual") for the installation of high efficiency, low particulate matter (PM) wood pellet boiler or furnace central heating units for new construction or retrofits;

Whereas, the installer (the "Installer") has submitted an Application on behalf of the owner of the property where the existing equipment is installed and where the Eligible Equipment (as defined in the Program Manual) will be installed (the "Property Owner") (the Installer and Property Owner together, are the "Applicant Parties"); and

Whereas, as a condition of their participation in the Commonwealth Small Pellet Boiler Grant Program (the "Program"), the Applicant Parties agree to abide by the terms of this Agreement.

Now, therefore, for good and valuable consideration, Applicant Parties agree as follows:

1. Applicant Parties represent that they satisfy all eligibility requirements set forth in the Program Manual and that they will comply with all terms and conditions set forth in this Agreement and in the Program Manual.
2. Installation Contract. Property Owner has entered into an agreement with the Installer to remove the existing equipment (if applicable) and install the Eligible Equipment (the "Installation Contract").
3. The Project.
 - a. *Performance of the Work*. Installer shall ensure that the Eligible Equipment is installed

and completed in accordance with the specifications set forth in the Application and that the Eligible Equipment satisfies all eligibility and technical requirements set forth in the Program Manual, including the System Safety Requirements. Property Owner is responsible for ensuring that the installed Eligible Equipment continuously complies with all technical requirements and System Safety Requirements on an ongoing basis. Applicant Parties agree to ensure that the Eligible Equipment is professionally installed in accordance with local, state and federal codes and shall secure and maintain all permits required by state, local or federal law or regulation to perform the work required to complete the installation of the Eligible Equipment.

- b. *Grant Rescission/Reduction.* MassCEC reserves the right, acting in the sole exercise of its discretion, to rescind the award of the Grant in the event of noncompliance with this Agreement, including the Program Manual or other document incorporated herein by reference. Furthermore, where there are proposed changes to the scope of project, MassCEC will not provide an adjusted Grant that is more than the originally indicated in the letter of award. Notwithstanding the foregoing, MassCEC reserves the right, at its sole discretion, to adjust the Grant amount in a manner proportionate to proposed changes from the approved Application.
 - c. *Project Completion.* The Property Owner and Installer shall work cooperatively to achieve project completion within the timeframes specified in the Program Manual. Failure to achieve Project Completion within the specified timeframes may result, at MassCEC's sole discretion, in forfeiture of all or a portion of the Grant.
4. Grant Payment. MassCEC shall pay the Grant to the Payee designated in the attached Application within sixty (60) days after MassCEC's receipt and acceptance (as determined at its sole discretion) of a Project Completion Form and the associated Project Completion Documentation demonstrating that the installation has reached project completion and has met all technical requirements as described in the Program Manual. Upon meeting the aforementioned requirements and with no changes to the Eligible Equipment, the Payee shall be paid a Grant in an amount indicated in the Letter of Award. Under no circumstances shall the Payee apply for, or accept a Grant of value exceeding the total project cost. Property Owner acknowledges that, even though it may have chosen to have the Grant paid directly to a third party Payee, Property Owner may still be considered the taxable entity for Federal and State tax purposes. However, Property Owner agrees that nothing herein constitutes or shall be construed as tax advice and Property Owner should consult a tax advisor.
 5. Indemnification. To the fullest extent permitted by law, the Applicant Parties, for themselves individually, shall indemnify and hold harmless the Commonwealth, MassCEC, and each of



their respective agents, officers, directors and employees (together with the Commonwealth and MassCEC, the "Covered Persons") from and against any and all liability, loss, claims, damages, fines, penalties, costs and expenses (including reasonable attorney's fees), judgments and awards (collectively, "Damages") sustained, incurred or suffered by or imposed upon any Covered Person resulting from (i) Applicant Parties' breach of any of the terms of this Agreement or any false representation of the Applicant Parties under this Agreement and/or the Application, or (ii) any negligent acts or omissions or reckless or intentional misconduct of the Applicant Parties or any of the Applicant Parties' agents, officers, directors, employees, contractors or subcontractors. Without limiting the foregoing, the Applicant Parties, for themselves individually, shall indemnify and hold harmless each Covered Person against any and all Damages that may directly or indirectly arise out of or may be imposed because of the failure to comply with the provisions of applicable law by the Applicant Parties, individually, or any of its agents, officers, directors, employees, contractors or subcontractors.

6. Installer Responsibilities

- a. Installer acknowledges that it is solely responsible for directing and controlling the installation of the Eligible Equipment, including, but not limited to:
 - i. Ensuring that any workers, contractors, or subcontractors employed on the project have valid licenses issued by the Commonwealth of Massachusetts to perform the required work and are in compliance with all applicable laws, rules, and regulations related to employment in the Commonwealth including, but not limited to, those laws pertaining to workmen's compensation, non-discrimination and eligibility to work in the United States;
 - ii. Procuring equipment and obtaining appropriate warranties from the equipment; and
 - iii. Securing and maintaining all insurance, licenses and/or permits, including but not limited to, obtaining and maintaining appropriate insurance coverage for its activities under this Agreement.

7. Insurance. MassCEC recommends that every Installer purchase and maintain adequate insurance coverage until completion of installation. MassCEC also recommends that the Applicant Parties discuss the types and amounts of coverage maintained and the appropriateness of those coverages for the installation.

8. Energy Efficiency Requirement. Property Owner agrees and acknowledges that documentation of an energy efficiency audit, or documentation of an audit to be scheduled, or a building permit for residential buildings dated after October 6, 2008, or a building permit for a commercial building dated after March 1, 2009 must be submitted with the Grant Application.



9. Payee. Property Owner authorizes the Program Grant payment to be remitted directly to the Payee indicated in the Application upon project completion and submission of the required Project Completion Documentation. Eligible Payees are the Property Owner or the Installer.

10. Tax. The Applicant Parties for themselves individually agree to comply with all local, state, and federal tax laws. **The Applicant Parties for themselves individually acknowledge that the Grants may be considered taxable income to the Applicant Parties in this Agreement by the U.S. Internal Revenue Service and the Massachusetts Department of Revenue. In addition, a Grant tax liability may exist whether the payment is made directly to one of the parties or on its behalf. Furthermore, the Applicant Parties for themselves individually acknowledge that MassCEC will issue Form(s) 1099, if applicable, to each Property Owner that is awarded a Grant through the Program in each taxable year during which incentive Grant payments are made by MassCEC. As a result, MassCEC will need to receive a completed W-9 Form from each awarded Property Owner, prior to remittance of the Grant payment. It shall be the sole responsibility of the Applicant Parties, individually, to seek professional advice and determine the tax consequences of any such incentive Grant payments.**

11. Disclaimer: MassCEC has not investigated, and MassCEC expressly disclaims any duty to investigate any company, product, service, process, procedure, design, or other matter regarding the installation of the Eligible Equipment by the Installer presented in the Application. The approval of the Grant does not constitute an endorsement, warranty, or guaranty of any kind or circumstance by MassCEC of any company, product, service, process, procedure, design or other matter regarding the installation of the Eligible Equipment by the Installer, equipment vendor and/or subcontractor(s). The entire risk of use of any Installer, equipment vendor, company, product, service, process, procedure, or design is assumed by the Property Owner as part of its obligations under this Agreement.

12. The following documents are incorporated by reference into this Agreement:
 - a. The Program Manual; and
 - b. The Grant Application attached, including any additional information submitted by the Applicant Parties as requested by MassCEC.



I certify that all statements made in the Application, including all attachments and exhibits, are true and correct to the best of my knowledge and I hereby agree and accept the terms and conditions contained in the Application and Program Manual, including but not limited to, all technical requirements contained in the Program Manual. I agree to all of the contract terms and conditions of the Participant's Agreement and acknowledge that by signing below, I shall be bound by the terms and conditions contained herein.

Property Owner	
Printed Name of Property Owner:	Project Site Address:
Signature of Property Owner:	Date:

Installer	
Printed Name of Installer:	Installer Address:
Signature of Installer:	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 ▶
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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.