San Francisco Water Power Sewer
Services of the San Francisco Public Utilities Commission

look for WaterSense Meets EPA Criteria

Application Valid From: 7/1/14 - 6/30/15

High-Efficiency Toilet Rebate Application

ADMIN ONLY _____
APPROVED ☐ REJECT ☐
REVIEWED BY

The San Francisco Public Utilities Commission is offering up to $125 rebate per tank style toilet and up to $500 per flushometer type toilet for the replacement of toilet(s) using 3.5 gallons per flush (gpf) or more, with qualifying high efficiency toilets that use 1.28 (gpf) or less. **Rebates are no longer provided for the purchase or replacement of 1.6 gpf toilets.**

Tank Style Toilets – Typically found in residential homes and light commercial settings and consist of a water tank and a bowl. Tank style toilets must be WaterSense certified to receive a rebate. The qualifying list can be found at http://conserve.sfwater.org

Flushometer Style Toilets – Typically found in commercial settings and consist of a flush valve and a bowl. Flushometer style toilets must be MAP tested to receive a rebate. The qualifying list can be found at http://conserve.sfwater.org. Up to $500 rebate amount applies only to purchases from 7/1/14 - 6/30/15.

IMPORTANT: PLEASE READ THE PROGRAM RULES AND REBATE GUIDELINES BEFORE SUBMITTING YOUR APPLICATION

Account Information (PLEASE PRINT)

Name on Water Account | 10-digit Account Number *

Property or Installation Address | Daytime Phone Number | Email

Type of Property in Which Toilet(s) Are Installed (E.G. Single-Family House, Multi-Family Dwelling, Etc.) | Toilet Type Installed (Tank Type / Flushometer)

Total # of Toilets in Property | # of Rebates Requested | Year Property Built | Year Property was Purchased

Applicant Information:

* Must match the name and address on required W-9 form.

** Rebate check will be sent only to the W-9 contact. If W-9 name and address is the same as account name and address, note "same as above" under applicant information.

* First Name | * Last Name

** Address (as noted on applicant's W-9) | City | State | Zip Code

Your Signature

I certify I have read, understand and agree to the terms and conditions of this rebate program. The undersigned expressly agrees that the SFPUC may inspect all qualifying toilet installations; that installation of qualifying toilet models may not result in lower water bills; and that the SFPUC does not warrant any toilet or installation to be free of defects, the quality of workmanship, or the suitability of the premises for toilet installation. The undersigned further agrees to defend, indemnify and hold harmless the SFPUC, their directors, officers, and employees, against all loss, damage, expense, claims, suits and liability, including attorneys fees resulting from the loss, destruction or damage to property arising out of or in any way connected with the toilet or installation.

Signature (Must be signed with color ink other than black) | Print Name | Date

*REFER TO YOUR MOST RECENT WATER BILL OR CALL (415) 551-3090 FOR YOUR ACCOUNT NUMBER INFORMATION

High-Efficiency Toilet Rebate Application

Program Rules

1. **Rebates are only for 1.28 gpf toilets (or lower) purchased to replace existing high-volume toilets (3.5 gpf or higher); toilets installed during the addition of a new bathroom are not eligible.**
2. Single family homes are limited to three (3) rebates per home. There is no limit for multi-unit or commercial properties.
3. Properties built in or after 1994 are not eligible to participate as federal requirements mandate any toilet purchased or installed in or after 1994 to have a maximum flush volume of 1.6 gallon per flush.
4. Residential properties purchased after July 1st 2009 are not eligible for rebate as the Residential Energy and Water Conservation Ordinance (76-09) requires high efficiency toilet retrofit at the time of sale.
5. The approved toilet must be installed at an SFPUC service address and toilet must be installed prior to rebate request. A separate application must be submitted for each metered address.
6. Retail account holders with service addresses outside San Francisco may be eligible for rebates and should contact the Water Conservation Section before submitting an application.
7. Tank style toilets must be new and on the current EPA's WaterSense Certified Toilet List. Only the exact model numbers listed will qualify for a rebate; please confirm that both the tank model number and the bowl model number appear on this list. List of qualifying models are subject to change. Visit http://conserve.sfwater.org for a list of qualifying models.
8. Flushometer style toilets must be new and on the current MAP tested list. Only the exact model numbers listed will qualify for a rebate; please confirm that both the valve model number and the bowl model number appear on this list. List of qualifying models are subject to change. Visit http://conserve.sfwater.org for a list of qualifying models.
9. Rebate amount is not to exceed the purchase price (not including sales tax). **The proof of payment submitted must indicate the itemized cost of the toilet(s). Receipts and/or invoices that do not include the itemized cost of the toilet(s) will be rejected.**
10. A pre-purchase inspection is required for any site where 10 or more toilets are being replaced, have previously received toilet replacement incentives or are planning on remodeling entire building. Please call (415) 551-4730 to schedule an appointment.
11. The SFPUC reserves the right to verify the installation of the toilet(s). Failure to allow an inspection of the installed toilet(s) within 30 days of request or to install the toilet(s) will result in refusal of rebate.
12. An **IRS W-9 form** must be completed by all applicants to receive a rebate. The Social Security or Tax ID number requested in the Rebate application process is in compliance with exemptions to the Federal Privacy Act of 1974, 42 UCS 405 (c) (2)(c). The Internal Revenue Service requires rebate program participants receiving $600 or more in rebates to be issued an IRS Form 1099 unless exemptions apply. Social Security numbers provided as part of the application process are held in confidence under terms of the Privacy Act and are not divulged or otherwise conveyed to individuals or organizations outside the Rebate Program.
13. Rebate application and W-9 must be completed and returned with the original **proof of payment**, entire **original UPC barcode label(s)** postmarked within 60 days of purchase. UPC barcode label(s) must include the make & model number of the HET(s) purchased. See Rebate Guidelines for details on acceptable proof of payment.
14. Please make copies for your records. Original receipts will not be returned.
15. Incomplete or illegible applications will be denied.
16. Fixtures that are rebated through another water agency program are not eligible to receive an SFPUC rebate.
17. The SFPUC reserves the right to alter this program at any time. Funding is limited and rebates are available on a first come, first serve basis until funds run out or program terminates. Rebate amounts may change; check the website for current rebate amounts.
18. Applications will only be accepted by mail at the address below. Please allow approximately **12 weeks** for processing after all applicant requirements have been met.
19. Installations of toilets funded by SFPUC rebates are subject to post-inspection. Flushometer valve/bowl combination assemblies must be installed and maintained not to exceed the flush volume and performance specified by the manufacturers. SFPUC rebate recipients found to have tampered, replaced, or adjusted the piston or diaphragm valves to increase flush volumes of their fixtures or swapped out high efficiency bowls with less efficient models will be subject to repayment of the full amount of funding received from the SFPUC.

Please mail applications to:
SFPUC – Water Conservation Section
525 Golden Gate Avenue
San Francisco, CA 94102

Email: waterconservation@sfwater.org Website: http://conserve.sfwater.org Phone: (415) 551-4730

High-Efficiency
Toilet Rebate Application

For Water Conservation Use Only

REF NO.

Required Section

HOW DID YOU FIND OUT ABOUT THE REBATE PROGRAM? (Please check all that apply)					
Website	☐	Bill Insert	☐	Dept. of Building Inspection	☐
Contractor	☐	Retail Store	☐	Referral	☐
I am remodeling my property	☐	I am selling or buying my property	☐	OTHER_____	

WHY DID YOU REPLACE YOUR TOILET(S)? (Please check all that apply)				
Rebate Incentive	☐	To Conserve Water	☐	
Replaced Broken Fixtures	☐	Property Sale	☐	
Property Remodel	☐	Water Conservation Ordinance	☐	OTHER_____

TRACKING INFORMATION TABLE

Installation Address:

Quantity	Make & Model Removed (if known)	Make & Model Installed	Apt. Unit No. (If applicable)	**Location of Fixture Installation** (i.e. first floor restroom)

TOILET RECYCLING PROGRAM

Recycle your old toilet (fees may apply) : RECOLOGY SAN FRANCISCO

501 Tunnel Avenue, San Francisco, CA 94134

Sunset Scavenger (415) 330-1300

Golden Gate Recycling and Disposal (415) 626-4000

IMPORTANT INFORMATION ABOUT SUBMITTING A REBATE APPLICATION

Please read before submitting your application. Applications with missing or incomplete information will be rejected.

What will you need?	① **A completed, signed, dated original rebate application form.** ② **ORIGINAL proof of payment indicating itemized cost of toilet(s).** ③ **A completed, signed and dated IRS W-9 form.** ④ **UPC barcode label showing the make and model number of the toilet purchased.**
What proofs of payment are accepted?	You must provide the following as proof of payment: **<u>For toilets purchased directly from a store or retailer</u>:** Original itemized cash register receipt, original credit card receipt, or a credit card statement, along with the sales invoice if one was issued, indicating the make and model purchased. **<u>For toilets purchased through a plumber or contractor</u>:** Original invoice from the contractor, indicating: ✓ Make, model, and cost of each toilet ✓ Payment has been made in full and zero ($0) balance remains; invoice should be stamped or noted "Paid in Full" ✓ Type of payment made (cash, check or credit card) If issued by the contractor, the original cash register or credit card receipt is to be submitted along with invoice. If available, you may also provide a bank or credit card statement, copy of the front and back of your cancelled check, or the contractor's original store receipt for purchase of the toilets. *See the attached sample receipt and invoice for more direction.*
How do I qualify?	You must purchase a toilet on the approved list(s). Only the exact model numbers listed will qualify for a rebate. The toilet must be installed at a San Francisco service address prior to submission of a rebate application. An on-site inspection may be required before payment is made. Please read the detailed program rules on the application form.
How long does it take to get my rebate?	Please allow up to 12 weeks for processing after all application requirements have been met.
Where do I send my completed application and documentation?	SFPUC - Water Conservation Section 525 Golden Gate Ave. 10th Fl San Francisco CA 94102
Questions?	**Call (415) 551-4730 or email us at waterconservation@sfwater.org**
Important Reminders	Only **original** copies of the application, receipts, and UPC barcode labels will be accepted. Please make copies for your files. Contact your retailer, plumber/contractor before submitting your rebate application to obtain original invoices and receipts as requested above.

Ver: A1

SAMPLE RECEIPT AND INVOICE

This is a sample of a cash register receipt required to process your rebate.

- ✔ The receipt shows the business name and total amount purchased.
- ✔ The receipt indicates if it is cash, check or credit card payment.
- ✔ This should be included when you submit an application in order to process your rebate.

SANFORDS SUPPLY INC
YOUR RECEIPT
THANK YOU

02-05-2010	MC-#0001	
TOILET 01	*360.00	T1
SUBTTL	*360.00	T1
TAX	*36.00	
TOTAL	*396.00	T1
CASH	*396.00	
CREDIT		

HAVE A NICE DAY
PLEASE COME AGAIN

SANFORD'S SUPPLY INC.
ELECTRICAL AND PLUMBING SUPPLIES OUTLET
INVOICE NO. 1335554

1234 MARKET ST.
SAN FRACISCO, CA 94103
TEL: (415)699-9999
FAX: (415)888-9988

ORDER NO.	125			PHONE			DATE	
NAME								
ADDRESS								
LINE	ITEM & DESCRIPTION	U/M	QTY	PRICE		LESS%	AMOUNT	
1	The Toilet/Model		1	360.00			360	00
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
RECEIVED BY:				SUB TOTAL			360	00
				TAX			36	00
				AMOUNT DUE			0	00

SANFORDS PAID May 01, 2010 SUPPLY INC.

TERMS: Checks returned unpaid by your financial institution are subject to a service charge of $25. Merchandise must be returned in original packaging and is in resalable condition. All return, exchanges and claims must be accompanied by this sales slip & subject to a 25% restocking fee. All refund will be in financial form used for the purchase. No return after 60 days of invoice. Special Order, cut material, wire, pipe, and tools are none returnable. We reserve the right to deny any return.

This is a sample invoice.

- ✔ The invoice shows the brand, type, model number and cost of the toilet purchase.
- ✔ Indicates that the applicant purchased the fixture, a rebate can only be issued if the applicant's name is reference on the invoice.
- ✔ The total amount in the invoice should be equal to the total on the receipt.
- ✔ If you paid cash to a contractor, your invoice must indicate "PAID" with no remaining balance.

This Page Is Intentionally Blank

Form **W-9**
(Rev. October 2007)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

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

Print or type
See **Specific Instructions** on page 2.

Name (as shown on your income tax return)

Business name, if different from above

Check appropriate box: ☐ Individual/Sole proprietor ☐ Corporation ☐ Partnership
☐ Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶
☐ Other (see instructions) ▶

☐ 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 Line 1 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.

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

Social security number

or

Employer identification number

Part II Certification

Under penalties of perjury, I certify that:

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

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 28% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, 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.

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" line.

Limited liability company (LLC). Check the "Limited liability company" box only and enter the appropriate code for the tax classification ("D" for disregarded entity, "C" for corporation, "P" for partnership) in the space provided.

For a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Regulations section 301.7701-3, enter the owner's name on the "Name" line. Enter the LLC's name on the "Business name" line.

For an LLC classified as a partnership or a corporation, enter the LLC's name on the "Name" line and any business, trade, or DBA name on the "Business 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" line.

Note. You are requested to check the appropriate box for your status (individual/sole proprietor, corporation, etc.).

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, 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 chart below 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 13. Also, a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker
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 (including gross proceeds paid to an attorney under section 6045(f), even if the attorney is a corporation) and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, 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 *www.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 items 1, 4, and 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). Exempt payees, see *Exempt Payee* on page 2.

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

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

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

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

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments 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)	The grantor-trustee [1]
b. So-called trust account that is not a legal or valid trust under state law	The actual owner [1]
5. Sole proprietorship or disregarded entity owned by an individual	The owner [3]
For this type of account:	**Give name and EIN of:**
6. Disregarded entity not owned by an individual	The owner
7. A valid trust, estate, or pension trust	Legal entity [4]
8. Corporate or LLC electing corporate status on Form 8832	The corporation
9. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
10. Partnership or multi-member LLC	The partnership
11. A broker or registered nominee	The broker or nominee
12. 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

[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 second 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. 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.

Call the IRS at 1-800-829-1040 if you think your identity has been used inappropriately for tax purposes.

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 personal 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.consumer.gov/idtheft* or 1-877-IDTHEFT(438-4338).

Visit the IRS website at *www.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 who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA, or Archer MSA or HSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax 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. Payers must generally withhold 28% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.