

# Community Garden Irrigation Meter Grant Program

## Guidelines and Application



Services of the San Francisco Public Utilities Commission

### Program Overview

The San Francisco Public Utilities Commission (SFPUC) Community Garden Irrigation Meter Grant Program (Grant Program) is designed to help urban agriculture, community, and demonstration gardens in San Francisco track and manage irrigation water use through the installation of a dedicated irrigation water service. Installation of a dedicated irrigation water service and meter helps property owners and tenants accurately track irrigation water use, reduce wastewater fees associated with indoor uses, and allows for a separate shutoff for the irrigation system if needed. Irrigation meters also allow owners or tenants to track their usage in relation to their calculated annual water budget established by the SFPUC. Without a dedicated irrigation meter, it is difficult to measure how much water is actually used for irrigation at a property.

Provision of grant funding is based on the eligibility of the proposed activity and availability of grant funds. A maximum of \$10,000 in SFPUC fees will be waived per urban agriculture, community, or demonstration garden for the installation of a new dedicated irrigation water service. Installation of the new water service shall be performed by the SFPUC. In addition to the irrigation water service, projects may also receive a rebate up to \$1,300 for costs associated with a properly installed backflow prevention device. Each grant application will be reviewed and evaluated on a first-come, first-serve basis until grant funds have been expended.

## I. Grant Guidelines

### Eligible Projects

The Grant Program is available to any institutional, residential, or commercial water user who needs retail water service to irrigate an urban agriculture, community, or demonstration garden. The garden to be watered (excluding any hardscapes and non-irrigable areas) must be at least 2,000 square feet or larger to be eligible for the Grant Program. Existing gardens with established plantings that require minimal watering and maintenance are not eligible for the Grant Program.

Applicants may include City departments, hospitals, schools, non-profits, community groups, neighborhood associations, developers, homeowners, landlords, or businesses. Proposed projects shall meet at least one of the criteria and all of the terms set forth below to qualify for the Grant Program. Projects that do not meet one or more of the criteria and all of the terms listed below will be deemed ineligible.

### Grant Criteria

Projects must meet at least one of the following criteria to be eligible:

- An urban agriculture project with proof of receiving, or intent to receive, a change-of-use permit from the San Francisco Planning Department per the Urban Agriculture Ordinance approving their status as an urban agriculture site;
- A small scale urban market garden designed and operated for urban food production;
- A community garden sponsored by the San Francisco Recreation and Parks Department with a signed Community Garden Plot Agreement; or
- A garden established for demonstration or other instructional programing purposes.

## Grant Terms

Projects must meet all of the following terms to be eligible:

- A complete Grant Application, supporting documentation, and a W-9 IRS tax form shall be submitted to the SFPUC to be determined a complete application.
- The Grantee or the designated person or organization listed on the Grant Application must establish a new water service account with the SFPUC and continually pay its own water bills.
- The Grantee is limited to one irrigation water service connection per site.
- The Grantee will not receive monetary funds from the SFPUC for the installation of the new water service (the SFPUC will waive the installation fees).
- A maximum of \$10,000 in waived installation fees alone will be awarded to a Grantee. Any costs exceeding \$10,000 shall be paid by the Grantee.
- The Grantee may also apply to receive a rebate from the SFPUC up to \$1,300 for costs associated with permitting and installing the required backflow prevention device. The Grantee shall submit required documentation to the SFPUC to be eligible for the rebate. The rebate is payable only after the Grantee receives a permit from the Department of Building Inspection - Plumbing Inspection Division and approval from SFPUC Water Quality Cross Connection Division for a properly installed backflow prevention device.
- The proposed activity shall meet all applicable local, state and federal laws, regulations and ordinances, including environmental review and backflow prevention requirements.
- Water service provided through the Grant Program is for garden irrigation only. Sites are subject to unscheduled post-installation inspection by SFPUC staff. Grantees found to be using the water service for indoor or non-irrigation purposes are subject to paying the SFPUC in full for the cost of meter, installation, and any rebate funding.

## Funding Rules

- An award for a new dedicated irrigation water service shall be based on 1) the evaluation of each application on a first-come, first-serve basis, and 2) the availability of funds, as certified by the Controller of the City and County of San Francisco.
- A grant approval letter will be issued to the Grantee notifying them of their award for a new irrigation water service. Grant funds will not be issued to the Grantee for installation of the irrigation water service. The grant covers up to \$10,000 in SFPUC's fees for installing one new water service connection and meter per site.
- If the fees associated with installation of the irrigation water service exceed \$10,000, the Grantee shall provide payment to the SFPUC for the difference.
- Grantees shall visit the SFPUC's New Service Installation Division at 525 Golden Gate Avenue, 2<sup>nd</sup> Floor in person within 60 days of the grant approval letter to initiate the installation process. Grantees who fail to visit New Service Installations will not receive a water service installation and their award may be revoked.
- Grantees may also apply for a \$1,300 rebate from the SFPUC for the proper installation of a backflow prevention device. The following backflow expenses are eligible for the rebate:

Eligible Rebate Expenses	Required Documentation	Maximum Rebate
Backflow prevention device	Original sales receipt for purchase of the backflow device	\$300
Installation of the backflow prevention device	Original invoice and proof of payment from a plumber identifying the installation cost for the backflow prevention device	\$700
Certification of the new backflow device	Original invoice and proof of payment from a certified backflow prevention assembly tester	\$100
Plumbing permit fee	Copy of permit and proof of payment to Department of Building Inspection	\$200

- The required annual certification and testing of the backflow device is not eligible for the rebate.

## Backflow Prevention

An approved backflow prevention device is required for all irrigation water service connections. A backflow prevention device is used to protect the City's water distribution system from any potential contamination. Under normal conditions, water from the City's distribution system flows into a customer's property. When backflow occurs (often from a drop in water pressure caused by a water main break or firefighting episode), water can flow from the customer's property back into the distribution system bringing any potential contaminants into the main water supply.

It is the responsibility of the Grantee to properly install a backflow prevention device for the irrigation water service. The costs of the backflow prevention device and installation fees are eligible for a rebate from the SFPUC. The Grantee must submit proper documentation identified in the Funding Rules to receive the rebate. For a list of approved backflow prevention devices and certified testers, contact the SFPUC Water Quality Cross Connection Division at (650) 652-3199. For more information on backflow prevention requirements, please contact the SFPUC Water Quality Cross Connection Division at (650) 652-3199 or visit [www.sfwater.org/index.aspx?page=163](http://www.sfwater.org/index.aspx?page=163).

## Permits and Inspections

All activities must comply with applicable local, state and federal permit requirements. A plumbing permit from the San Francisco Department of Building Inspection is required to install the approved backflow prevention device. The permit cost is eligible for a rebate from the SFPUC. The Grantee must submit proper documentation identified in the Funding Rules to receive the rebate. Installation of the irrigation water service will not be awarded until a permit is issued. Sites awarded a grant are subject to an unscheduled post-inspection by SFPUC staff.

## II. Grant Evaluation and Process

Applications must meet the eligibility criteria and grant terms. Applications will be reviewed on a pass/fail basis against these eligibility criteria. Applications that meet all of the eligibility criteria and grant terms are further subject to the availability of funds, which is based on certification by the Controller of the City and County of San Francisco.

If your project is selected and you have received an approval letter from the SFPUC, you must visit SFPUC New Installations in person within 60 days to complete an application for a new service connection and to establish a customer of record for billing purposes. New Service Installations is located at the SFPUC headquarters at 525 Golden Gate Avenue, 2<sup>nd</sup> floor and is open weekdays between 8 a.m. and 5 p.m. For questions, please call (415) 551-2900. Grantees who fail to visit New Service Installations within 60 days of receipt of their grant award letter are subject to losing their award.

## III. Grant Application

Applications for the Community Garden Irrigation Meter Grant Program will be accepted until funding has been expended and on a first-come, first-serve basis. Completed and signed applications with all supporting documentation can be emailed to [landscape@sfwater.org](mailto:landscape@sfwater.org) or mailed to:

**SFPUC Water Resources Division  
Community Garden Grant Program  
525 Golden Gate Avenue, 10<sup>th</sup> Floor  
San Francisco, CA 94102**

# Urban Agriculture and Community Garden Grant Application for Irrigation Water Service



Services of the San Francisco Public Utilities Commission

Applicant Information	
Applicant Name:	Phone:
Address:	Email:
Organization Name:	Role or Title:
Do you own the property where the garden is/will be established? <input type="checkbox"/> Yes <input type="checkbox"/> No (If "No," complete owner information)	
Name of person and/or organization who will be paying the monthly water bill once the new irrigation water service has been installed (if different than the applicant information above)	
Name	Address
	Phone
Property Owner Information (if different from Applicant)	
Property Owner Name:	Phone:
Address:	Email:

Project Information	
Project Name:	
Project Location:	Site Description (ex. vacant lot):
Please select one:	
<input type="checkbox"/> My project is an urban agriculture site <input type="checkbox"/> My project is a community garden sponsored by the San Francisco Recreation and Parks Department with a signed Community Garden Plot Agreement <input type="checkbox"/> My project is a small urban market garden designed and operated for urban food production <input type="checkbox"/> My project is a demonstration or instructional garden	
Please select one:	
<input type="checkbox"/> The garden for which I seek water service is already in operation. <input type="checkbox"/> The garden for which I seek water service is new.	
If the garden is already established, provide a brief description of how it's currently irrigated and maintained:	
Please attach corresponding documentation:	
<input type="checkbox"/> Site plan of the existing or proposed garden <input type="checkbox"/> Detailed description of the garden including who it serves and benefits, funding sources, estimated schedule for construction and operation <input type="checkbox"/> W-9 IRS Tax Form ( <u>all</u> projects must submit a W-9)	

**Planting and Irrigation Information**

**Planting Methods:** Describe the planting methods that will be used at the garden (ex. raised beds, planted rows).

**Irrigation Methods:** Describe the type of irrigation that will be used at the garden. If multiple types of irrigation will be used, please indicate the square footage which will be served by each type (ex. drip irrigation – 2,000 sqft).

**Irrigation Controller**

- This project will not use an automatic irrigation controller.
- This project will use an automatic irrigation controller. Controller make/model: \_\_\_\_\_

**Irrigation Management:** Describe how water will be used on-site, including any water conserving strategies.

Irrigation Manager’s Name:	Phone:
Role or Title:	Email:

**Irrigation Education:** The SFPUC encourages all garden/irrigation managers to receive education on efficient irrigation techniques. For a list of low cost classes sponsored by the SFPUC, visit [www.sfwater.org/landscape](http://www.sfwater.org/landscape). Please describe classes/coursework that the irrigation manager has taken:

**Water Budget**

All urban agriculture and community gardens will be assigned an annual water budget based on the irrigated area. The water budget provides the maximum amount of water to be applied to the landscape to maintain plant health. The formula for calculating an annual water budget is as follows:

**Maximum Applied Water Allowance (MAWA) = 35.1 x 0.62 x [(0.7 x LA) + (0.3 x SLA)]**

- Where:
- 35.1 = ETo or Reference Evapotranspiration for San Francisco (inches per year)
  - 0.62 = Conversion Factor (to gallons)
  - 0.7 = ET Adjustment Factor (ETAF)
  - LA = Landscape Area including SLA (square feet)
  - 0.3 = Additional Water Allowance for SLA
  - SLA = Special Landscape Area (square feet) includes edible plants, areas irrigated with rainwater or graywater, water features using only rainwater, and areas dedicated to active play such as parks

To help you monitor irrigation use, each month the SFPUC will provide your designated irrigation manager with an electronic report that compares your site’s monthly water budget to the metered irrigation water use.

Total Landscaped Area (sqft):	<b>Your Garden’s Annual Water Budget:</b>
Special Landscape Area (SLA) (sqft):	

**Applicant Certification**

By typing or signing my name below I certify that I am an individual with the authority to complete this application for this project. I further certify the information provided in this application and all additional documentation is, to the best of my knowledge, accurate and complete. I understand that upon the installation of a dedicated irrigation water service, the project’s annual water use must stay within the water budget. 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 attorney’s fees resulting from the loss, destruction or damage to property arising out of or in any way connected to the installation of the irrigation water service, meter or backflow prevention device.

Applicant Signature \_\_\_\_\_ 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, if different from above	
Check appropriate box: <input type="checkbox"/> Individual/Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶ ..... <input type="checkbox"/> Exempt payee <input type="checkbox"/> Other (see instructions) ▶	
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.

Social security number
or
Employer identification number

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

### Part II Certification

Under penalties of perjury, I certify that:

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

**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 <sup>1</sup>	Generally, exempt payees 1 through 7

<sup>1</sup> See Form 1099-MISC, Miscellaneous Income, and its instructions.

<sup>2</sup> 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](http://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](http://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](http://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 <sup>1</sup>
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee <sup>1</sup>
b. So-called trust account that is not a legal or valid trust under state law	The actual owner <sup>1</sup>
5. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
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 <sup>4</sup>
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

<sup>1</sup> 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.

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup> 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.

<sup>4</sup> 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](mailto: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](mailto:spam@uce.gov) or contact them at [www.consumer.gov/idtheft](http://www.consumer.gov/idtheft) or 1-877-IDTHEFT(438-4338).

Visit the IRS website at [www.irs.gov](http://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.