

ENERGIZE MISSOURI HOMES



HOMEOWNER UPGRADES
and **GEO THERMAL** 

HOMEOWNER INFORMATION KIT

MISSOURI DEPARTMENT OF NATURAL RESOURCES





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HOMEOWNER UPGRADES
and GEOTHERMAL 

HOMEOWNER LETTER

Dear Missouri Homeowner,

Congratulations on your decision to participate in the *Energize Missouri Homes* Homeowner Upgrades and Geothermal Program! Your efforts in this program will benefit you through lower energy bills and greater comfort long after you receive the rebate for improving your home.

The Missouri Department of Natural Resources (the Department) has created this program with funds provided by the American Recovery and Reinvestment Act of 2009. Through the Homeowner Upgrades and Geothermal Program, owners of single-family homes throughout Missouri can sign up to receive energy audits and implement whole-house energy saving measures.

Enclosed in your **Homeowner Information Kit** are the following materials to help you better understand the process and the required forms you need to receive your rebate:

- Program Checklist.
- Frequently Asked Questions.
- Map of Program Aggregators.
- National Environmental Policy Act (NEPA) and National Historic Preservation Act (NHPA) Form.
- Audit Summary Form.
- Acknowledgement of Program Terms and Conditions
- Rebate Request Form.
- W-9 Tax Form.

We recommend that you carefully review all the enclosed materials. For further information, please refer to the Program Guidelines available at <http://www.dnr.mo.gov/transform/energizemissourihomes.htm>. The Department reserves the right to modify the rules, guidelines and procedures of this program without notice as necessary.

The Homeowner Upgrades and Geothermal Program is administered through your Program Aggregator. Any questions or concerns should be directed to your Program Aggregator, whose contact information is included in this information kit.

Sincerely,

DEPARTMENT OF NATURAL RESOURCES

Kip A. Stetzler
Acting Director



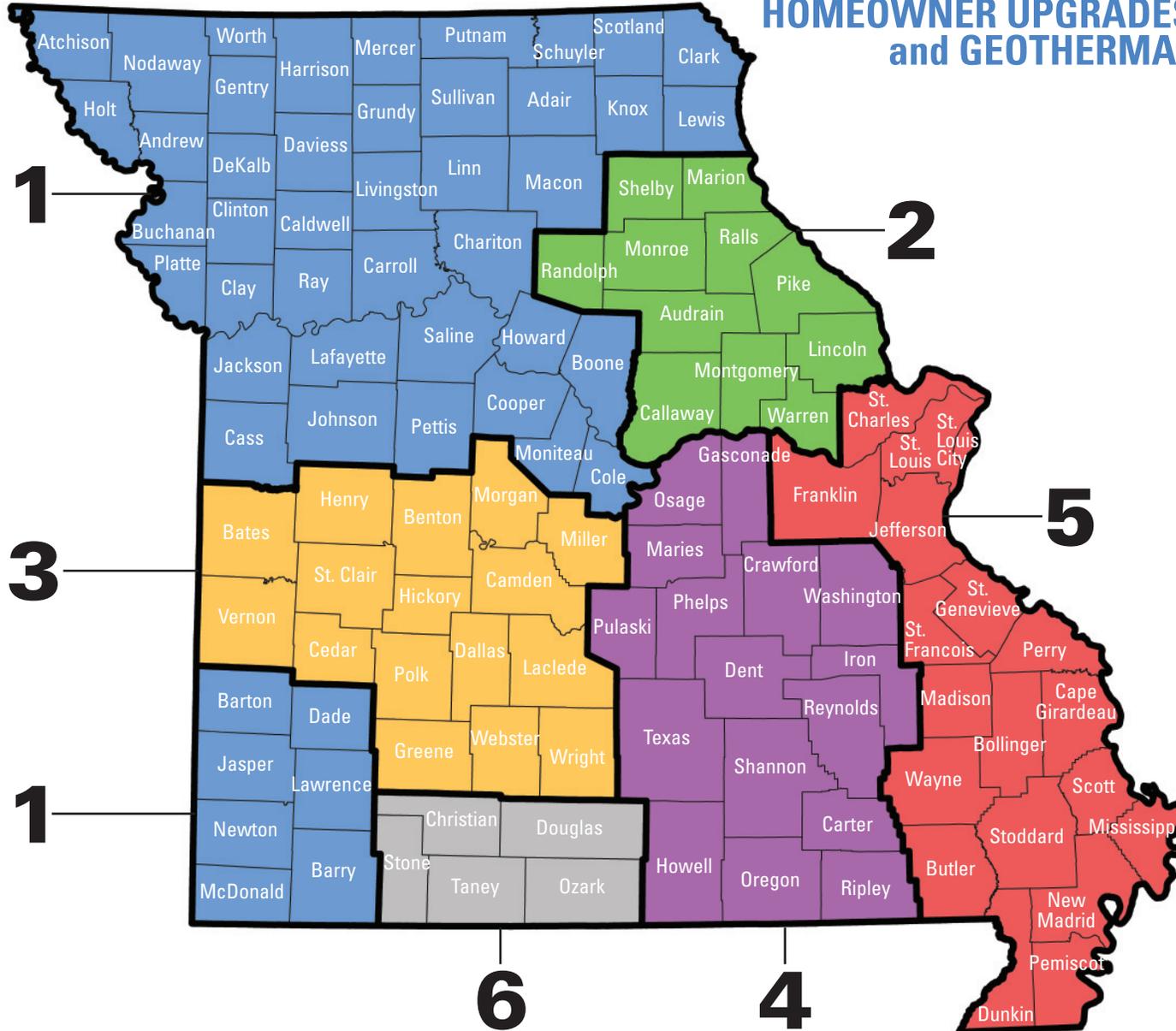
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PROGRAM AGGREGATOR TERRITORIES

HOMEOWNER UPGRADES and GEOTHERMAL



- 1** **Metropolitan Energy Center**
3810 Paseo, Kansas City, MO 64109-2721
Phone No. (816) 531-7283
emhug@kcenergy.org
- 2** **Boonslick Regional Planning Commission**
111 Steinhagen, Warrenton, MO 63383-0429
Phone No. (636) 456-3473
etcher@boonslick.org
- 3** **Kaysinger Basin Regional Planning Commission**
908 North Second Street, Clinton, MO 64735-1453
Phone No. (660) 885-3393
jacqui@kaysinger.com
- 4** **Meramec Regional Planning Commission**
4 Industrial Drive, St. James, MO 65559-1698
Phone No. (573) 265-2993
lflaim@meramecregion.org
- 5** **Missouri Botanical Garden**
4651 Shaw Boulevard, St. Louis, MO 63110-2221
Phone No. (314) 577-0228
korey.hart@mobot.org
- 6** **White River Valley Electric Cooperative**
2449 State Highway 76 East, Branson, MO 65616-8441
Phone No. (417) 335-9335
bcoleman@whiteriver.org



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PROGRAM CHECKLIST

Please use the following checklist to assist you through the Homeowner Upgrades and Geothermal Program process. Forms referenced below are included in the **Homeowner Information Kit**.

- STEP 1:**
Schedule an energy audit with an *Energize Missouri Homes* qualified auditor. A list of qualified auditors is available at <http://www.dnr.mo.gov/transform/energizemissourihomes.htm>.

- STEP 2:**
After the energy audit has been performed, your auditor will assist you in deciding which upgrades you will implement and determining the corresponding energy savings based on the audit findings. The upgrades you select and the total energy savings achieved will establish your rebate amount.

- STEP 3:**
Reserve your rebate funds by submitting the **Audit Summary Form, Acknowledgement of Program Terms and Conditions** and **NEPA/NHPA Form** to your Program Aggregator, see the enclosed map to identify your Program Aggregator.

- STEP 4:**
Receive confirmation from your Program Aggregator that your rebate has been reserved and you may begin your project. Once you have received confirmation you will have six months to complete the upgrades and submit your rebate request form.

- STEP 5:**
After you finish your project, submit the **Rebate Request Form** with all of your receipts and paid invoices from your energy audit and energy efficiency upgrades to your Program Aggregator.

- STEP 6:**
Allow approximately eight weeks to receive your rebate from your Program Aggregator.

- STEP 7:**
Enjoy the improved comfort of your home and energy savings!

If you have any questions about the program process, please visit <http://www.dnr.mo.gov/transform/energizemissourihomes.htm> or contact your Program Aggregator.



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HOMEOWNER UPGRADES
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FREQUENTLY ASKED QUESTIONS

Who is eligible for this program?

Eligible program participants are owner-occupants of single-family homes located in Missouri. New construction, new additions to homes and major renovations of unconditioned spaces are not eligible expenses under this program.

What is a Program Aggregator?

The Missouri Department of Natural Resources (the Department) has selected six Program Aggregators to act as local contacts for homeowners participating in the program. All inquiries, required paperwork and rebate requests should be submitted to the Program Aggregator representing your area.

How do I get started?

Contact your Program Aggregator or an Energize Missouri Homes (EMH) qualified auditor to learn more about the program and schedule an energy audit. You can find the Program Aggregator representing your area and a list of EMH qualified auditors at www.EnergizeMissouri.org.

How much funding is available?

There is over \$7 million available for rebates. Funding is reserved on a first-come, first-served basis.

How do I reserve funding?

After completing the energy audit and selecting the desired upgrades, you must submit the Audit Summary Form and all supporting documents to the Program Aggregator representing your area. The Program Aggregator will send a letter of approval indicating that you may move forward with your proposed project(s). After receiving the letter, you will have six months to complete the proposed upgrades identified on the Audit Summary Form and submit a request for rebate.

What happens if I do not complete my projects in six months?

If you do not complete the proposed upgrades identified on the Audit Summary Form within six months, you will lose your rebate reservation.

How much will my rebate be?

Rebate amounts will vary depending on the level of energy efficiency achieved and on the eligible costs of the upgrades you select. The table below identifies rebate levels:

ENERGY AUDIT	REBATE LEVEL		
Rebate	100% up to \$500. Rebate available only if the homeowner implements recommended energy efficiency projects.		
UPGRADES	TIER I 15% ENERGY SAVINGS	TIER II 25% ENERGY SAVINGS	TIER III GEOTHERMAL SYSTEM
Rebate	50% of eligible project costs	70% of eligible project costs	50% of eligible project costs
Maximum Rebate Amount	Up to \$2,000	Up to \$7,000	Up to \$10,000



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FREQUENTLY ASKED QUESTIONS

What are eligible project costs?

Eligible project costs include the costs for equipment, materials, and labor directly related to the projects identified on the Audit Summary Form.

What projects are ineligible?

Projects at swimming pools, mobile homes, or any project that increases the energy load of a home will not be considered for funding. Additionally, projects involving the installation of a renewable energy system, fuel switching projects that do not result in net energy savings, appliance upgrades or replacements or projects that will not be completed by Jan. 31, 2012 will not be funded.

Can I apply to receive a rebate for several Tiers?

Homeowners may apply for a rebate for Tier I and Tier III upgrades, or Tier II and Tier III upgrades in combination. In both of these situations, energy savings achieved by installing a geothermal system cannot count towards the energy savings required to receive a Tier I or Tier II rebate. Homeowners cannot apply for both Tier I and Tier II rebates.

Can a homeowner receive a rebate if they perform the labor themselves?

Homeowners are allowed to perform the labor for their energy audits and energy efficiency upgrades if they are qualified. However, labor costs cannot be included in the eligible project costs. Therefore, homeowners would only be given a rebate for cost of equipment and materials.

What happens if I do not install all of the energy efficiency upgrades identified on the Audit Summary Form?

If a homeowner finds that the upgrades identified on the Audit Summary Form cannot be completed for any reason, then the homeowner must contact an EMH qualified auditor to re-assess the home and select upgrades that can be completed while still achieving Tier I, II, or III energy savings. In this instance, the homeowner and auditor must submit a revised Audit Summary Form and all supporting documentation to the Program Aggregator.

What happens if I receive an audit and decide not to perform any energy efficiency upgrades?

If you decide not to perform any upgrades or if the upgrades selected do not achieve a minimum of 15 percent energy savings over the audited baseline, you will be responsible for the entire cost of the audit and you will not be eligible to receive a rebate for your project.

Can I receive a rebate for a project that I have already started or installed?

No. Projects at homes that have not received an energy audit by an *Energize Missouri Homes* qualified auditor or projects that are underway before receiving an audit are not eligible for funding.

How much time will it take to receive my rebate after submitting my Rebate Request Form?

After submitting the Rebate Request Form, along with all required documentation, and receiving a confirmation from your Program Aggregator, you should allow approximately six to eight weeks to pass before receiving the rebate.

How can I get more information?

Contact your Program Aggregator or go to www.EnergizeMissouri.org for detailed Homeowner Upgrades and Geothermal Program Guidelines and more information.



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AUDIT SUMMARY FORM

Instructions

This form should be completed using information from your energy audit, including the Performance Summary and Improvement Analysis Report. The form must be signed by both the homeowner applying for program rebates and the *Energize Missouri Homes* qualified energy auditor. In order to reserve program funds, please submit the completed form and all required materials to your Program Aggregator; the completed materials package must be sent in its entirety by mail or e-mail. In addition, please keep a copy of this form for your records.

Audited Property Information

Applicant Name:		Auditor Name:	
Audited Property Street Address:		Company Name:	
City:		Auditor Phone #:	
State:		Auditor E-mail:	
Zip Code + 4:		Date Audit Performed:	
County:		Program Aggregator:	
Applicant Phone #:		Utility Provider	
Applicant E-mail:		Gas/Propane:	
		Electric:	

Audit Findings

1.	Baseline Energy Usage	(MMBtu/yr)	3.	Annual Energy Savings (line 1-line 2)	(MMBtu/yr)
2.	Proposed Energy Usage	(MMBtu/yr)	4.	Percentage of Energy Savings (line 3/line 1 x 100)	(%)

Program Activities

- Energy Audit** - Rebate amount of 100 percent of eligible costs, up to \$500.
- Tier I** - Minimum 15 percent Energy Savings. Rebate amount of 50 percent eligible project costs, up to \$2,000.
- Tier II** - Minimum 25 percent Energy Savings. Rebate amount of 70 percent eligible project costs, up to \$7,000.
- Tier III** - Geothermal System. Rebate amount of 50 percent eligible project costs, up to \$10,000.
- Tier I and Tier III** - Total rebate amount up to \$12,000.
- Tier II and Tier III** - Total rebate amount up to \$17,000.



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AUDIT SUMMARY FORM

List of Upgrades

Description of Upgrade (If you require additional lines, please attach a page to this form.)

MEASURE	AFFECTED AREA	QUANTITY
Example: Blown-in cellulose insulation for 3 1/2" stud walls	exterior frame walls, N, S, E, W first and second floors	4320 sf
1.		
2.		
3.		
4.		
5.		
6.		
7.		
8.		
9.		

Required Documents to Reserve Rebate

- Signed Audit Summary Form
- Signed NEPA/NHPA Form
- Signed Acknowledgement of Program Terms and Conditions
- REM/Design™ BLG File - Baseline*
- REM/Design™ BLG File - Proposed*
- REM/Design™ - Performance Summary*
- REM/Design™ - Improvement Analysis Report*

Homeowners applying for a **Tier I** and **Tier III** project or a **Tier II** and **Tier III** project must submit two REM/Design™ BLG Proposed files. One file should contain only modeled energy savings achieved from the energy efficiency upgrades, not including the geothermal system. The other should contain modeled energy savings achieved from the energy efficiency upgrades and the geothermal system.

* These will be provided by your auditor.

Signatures

I, _____, certify that I own and live in the audited property and that it serves as my primary residence. Furthermore, I acknowledge that my proposed project must be completed within six months of reservation of funds and no later than January 31, 2012 to qualify for *Energize Missouri Homes* funds.

Homeowner Signature

Date

I, _____, certify that I have audited this property in an ethical manner and in accordance with the *Energize Missouri Homes* standards. I certify that these audit results are accurate to the best of my knowledge, information, and belief.

Auditor Signature

Date



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ACKNOWLEDGEMENT OF PROGRAM TERMS AND CONDITIONS

Homeowners applying for funds under the Missouri Department of Natural Resources' Homeowner Upgrades and Geothermal Program are subject to the program terms and conditions identified below. By signing this document, the homeowner acknowledges and agrees to comply with these terms and conditions.

1. PROJECT COMPLETION

All projects that receive funding under the Homeowner Upgrades and Geothermal Program must be completed within six months of receiving notification that the project has been approved and funds have been reserved, and before Jan. 31, 2012. The Department of Natural Resources (the department) will not, without exception, authorize any extensions to the project completion date and reserves the right to terminate the homeowner's reservation of funds. In such case, the homeowner shall not be reimbursed for costs incurred at their own risk.

2. NATIONAL ENVIRONMENTAL POLICY ACT (NEPA) REQUIREMENTS

The National Environmental Protection Act of 1970 (NEPA), as amended (42 U.S.C. 4371, et seq.) requires federal agencies to consider the potential environmental impacts of their proposed actions. Homeowners may not begin project work until after receiving written notification from the department that any NEPA restrictions have been lifted from the proposed project.

3. NATIONAL HISTORIC PRESERVATION ACT (NHPA) REQUIREMENTS

All homeowner projects must meet federal cultural resource review requirements under Section 106 of the National Historic Preservation Act. Projects involving a building or structure included in the National Register of Historic Places (NRHP) or one eligible for inclusion in the NRHP will require additional documentation and review. Homeowners may not begin project work until after receiving written notification from the department that the proposed project is in compliance with NHPA requirements.

4. CONTRACTOR REQUIREMENTS

A contractor or subcontractor working on a homeowner's project must be registered and in good standing with the Missouri Secretary of State. All contractors must have any necessary insurance, licenses or permits required at the local, state or federal level to perform the homeowner's projects.

5. WASTE MANAGEMENT

Homeowners are required to properly dispose of all sanitary and hazardous waste created by this project.

6. TAXABLE INCOME

Based on the guidance provided by the U.S. Department of Energy, it is likely that funds provided under the Homeowner Upgrades and Geothermal program are considered taxable income to the homeowner. The homeowner should consult with a tax advisor regarding the possible tax consequences of funds received. A W-9 form is included in this packet; the homeowner must complete the W-9 form and submit it with the Rebate Request Form.

7. PROJECT AND PARTICIPANT ELIGIBILITY

All homeowners and homeowner projects must fall within the eligibility requirements described in the Homeowner Upgrades and Geothermal Program guidelines available at <http://www.dnr.mo.gov/transform/energizemissourihomes.htm>.

8. HOMEOWNER SIGNATURE

By signing the Audit Summary Form and the Acknowledgement of Program Terms and Conditions, I certify that all of the information provided is accurate and in compliance with the requirements of the *Energize Missouri Homes* Homeowner Upgrades and Geothermal Program. I also acknowledge that I may be subject to a future onsite verification of program compliance and project completion, and agree to permit access for verification as required to authorized personnel.

Homeowner Signature

Date

Homeowner Printed Name

Address City State Zip Code



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NEPA/NHPA FORM

Instructions

This form must be completed and submitted to the Program Aggregator as an attachment to the Audit Summary Form in order to reserve program funds. Program Aggregators will use the information provided below to determine if the proposed projects require further review. Homeowners may not begin their projects until they have received approval from the Program Aggregator for compliance with the National Environmental Policy Act (NEPA) and the National Historic Preservation Act (NHPA).

National Environmental Policy Act (NEPA)

The purpose of the NEPA is to consider the potential impact a project may have on the environment and ensure that these projects do not adversely affect the environment. Homeowners cannot begin their projects using *Energize Missouri Homes* funds until they have been notified by their local Program Aggregator that their projects are excluded from further NEPA review.

Please provide the information below to assist your Program Aggregator in making this determination:

1. Are you installing a geothermal system? Yes No
- a. If yes, is the system 5.5-ton capacity or smaller? Yes No
- b. Please provide a brief description of the geothermal system you are installing:

National Historic Preservation Act (NHPA)

The purpose of the NHPA is to consider the potential impact your project may have on our nation's historic properties. If your property is included in the National Register of Historic Places (NRHP), is more than 45 years old, or is located in a historic district, then your project may require further review. You will be notified by your Program Aggregator when your project has been approved.

1. Provide the address of your home:

Address: City: Zip code ^{+4:}

2. What is the approximate square footage of your home?

3. What year was your home constructed?

4. Is your home included in the National Register of Historic Places (NRHP) or located in a historic district?
 Yes No

5. If your home was built before 1965 or is included in the NRHP, include a current photo of the facade.



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REBATE REQUEST FORM

Instructions

This form should be completed after all upgrades are finalized. The property identified in this form must match the property identified in the Audit Summary Form submitted at the beginning of the process. Additionally, all measures installed and identified in this form must match those identified and approved in the Audit Summary Form.

In order to process the Rebate Request, please submit this completed form to your Program Aggregator. The completed rebate request materials package needs to be sent in its entirety by mail or by e-mail. In addition, please keep a copy of this form for your records.

Property Information

Applicant Name:	<input type="text"/>	Applicant Phone #::	<input type="text"/>
Property Street Address:	<input type="text"/>	Applicant E-mail:	<input type="text"/>
City:	<input type="text"/>	Program Aggregator:	<input type="text"/>
State:	<input type="text"/>		
Zip Code + 4:	<input type="text"/>		
County:	<input type="text"/>		

List of Equipment/Materials

	EQUIPMENT/MATERIALS	QUANTITY	*MANUFACTURER	*MODEL	*SERIAL NUMBER
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					

*For equipment/materials over \$5,000.00 please provide the manufacturer, model and serial number details by completing the corresponding columns in this table. The information can be found in the equipment specification sheets.



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REBATE REQUEST FORM

Project Cost

For every paid invoice and receipt related to this project, please provide the information requested below. Verify that all invoices are included as attachments to this form and that the total dollar amount for these invoices and receipts equals the Total Project Cost.

INVOICE/RECEIPT - DATE OF PAYMENT	DESCRIPTION OF MEASURE/ACTIVITY	AMOUNT (\$)
TOTAL PROJECT COST		

Program Activities and Rebate Amount

	(A)	(B)	(C)	(A) x (B)
	TOTAL PROJECT COST (\$)	ELIGIBLE REBATE AMOUNT	MAXIMUM REBATE AMOUNT	REQUESTED REBATE AMOUNT
Audit		100.00%	\$500.00	
Tier I		50.00%	\$2,000.00	
Tier II		70.00%	\$7,000.00	
Tier III		50.00%	\$10,000.00	
TOTAL REQUESTED REBATE AMOUNT				\$

*Requested Rebate Amount cannot exceed the Maximum Rebate Amount.

Required Documents to Process Rebate

- Signed Rebate Request Form
- Photo of the Home Facade
- W-9 Form
- Paid Invoices and Receipts
- Map Showing Location of Home

Signatures

I, _____ certify the upgrades listed in this form have been performed at the location identified, and that all equipment and measures are installed and operational.

HOMEOWNER NAME

_____ Homeowner 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 ▶
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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 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

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.

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.

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.

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.