



CITY OF OPPORTUNITY

CITY OF OREGON OHIO

5330 SEAMAN ROAD • OREGON, OH 43616-2608
www.ci.oregon.oh.us

MICHAEL J. SEFERIAN
MAYOR
(419) 698-7045 PHONE
(419) 691-0241 FAX
mseferian@oregonohio.org

September 13, 2016

RE: Inflow / Infiltration (I/I) Reduction and Basement Backup Prevention
Grant Program Application

Dear Resident:

On behalf of the City of Oregon, I would like to introduce the I/I Reduction and Basement Backup Prevention Program that the City was authorized to implement by Ordinance 114-2016. This program builds upon the previous Sanitary Backflow Reduction Program, authorized by Ordinance 149-2008, to include cost share for improvements that remove stormwater I/I sources from the sanitary sewer.

Attached is the program application, the Ordinance, and other background information which details the program. All completed applications should be directed to Mr. James Gilmore, Commissioner of Building & Zoning Inspection. If you have any questions or would like to schedule a plumbing consultation, please contact his department at (419) 698-7071.

I hope that this program will be able to immediately assist any homeowners in reducing or eliminating any sanitary sewer backup into their home as well as remove sources of stormwater I/I from the sanitary sewer system.

Sincerely,


Michael J. Seferian
Mayor

MS/klw



CITY OF OREGON, OHIO
I/I REDUCTION AND BASEMENT BACKUP PREVENTION PROGRAM
GRANT APPLICATION

(please print)

DATE _____

NAME _____

ADDRESS _____

PHONE _____ ZIP _____

E-MAIL _____

Please provide a description of how your basement floods: (where does water come out of, etc)

Please provide a brief history of basement flooding at your property (dates of previous flooding, corrective actions, etc.):

Proposed work to prevent future occurrences of sanitary sewer backup:

What plumbing fixtures do you have in your basement? Circle all that apply:

Toilet Shower / Tub Sink Floor Drain Other: _____

If you have a Floor Drain, are there any fixtures that discharge to it? i.e. shower, washing machine, slop sink

_____ Yes _____ No _____ Unsure

Does your home currently have a sump pump?

_____ Yes _____ No _____ Unsure

Proposed work to remove sources of Inflow / Infiltration (I/I) to the sanitary sewer system, if applicable:

Example: remove footer tiles from sanitary sewer floor drain and install sump pump to discharge to storm sewer

PLEASE ATTACH TWO WRITTEN QUOTES TO THIS APPLICATION

Which contractor do you wish to use? _____

Did this contractor provide the lowest quote? _____

Are you satisfied with the proposal and ready to use this contractor upon approval?

What restoration will be required following this work?

GRANT REQUEST:

(100% OF TOTAL COST, MAXIMUM \$2,000) \$ _____

This program is a funding program in accordance with Ordinance 149-2008 and 114-2016. The selection of vendors, equipment and improvements are solely at the discretion of the property owner and the City expressly disclaims any liability for those chosen by the property owner. Receipt of any funds from this program is expressly conditioned upon the property owner holding the city harmless for work performed by outside vendors, the selection of equipment and improvements, and the success or failure of said equipment and improvements.

I hereby agree to the foregoing statement and certify that the statements on this form are true to the best of my knowledge.

Signature

Date

Mail or fax (419-698-7150) your completed form to:
Jim Gilmore
Commissioner, Building and Zoning Division
City of Oregon
5330 Seaman Road
Oregon, OH 43616

To call for a site visit or if you need help completing this form, call the Building and Zoning Divisions at:

(419) 698-7071

or by email
lscheanwald@ci.oregon.oh.us

NOTE: APPLICATION SHOULD BE SUBMITTED PRIOR TO PERFORMING WORK UNLESS YOU ARE REQUESTING REIMBURSEMENT FOR GRANT ELIGIBLE WORK ALREADY COMPLETED.

----- **FOR OFFICIAL USE** -----

(Y/N) ELIGIBLE ELEVATION

_____ MH Rim

_____ Sill

_____ Basement Floor

ENGINEER:

DATE OF INSPECTION:

INSPECTOR:

(Y/N) APPLICATION COMPLETE AND SIGNED BY PROPERTY OWNER

(Y/N) EVIDENCE OF SANITARY BACKUP FROM MAIN SEWER

(Y/N) AT LEAST TWO QUOTES

(Y/N) SUBMITTED WORK ELIGIBLE

(Y/N) W-9 FORM COMPLETE

(Y/N) APPLICATION APPROVED ---COMMENTS

Signature _____ Date _____



I/I Reduction and Basement Backup Prevention Program

Objective

To prevent backup of sewage into homes and businesses and to remove active sources of inflow and infiltration to the sanitary sewer system

PROGRAM INFORMATION

Since 2007, the City has been actively removing sources of stormwater Inflow and Infiltration (I/I) from the sanitary sewer system by the rehabilitation of sanitary sewers, sanitary sewer laterals, and sanitary sewer manholes in the City owned Right-of-Way (ROW). This work is ongoing, as required by the Ohio Environmental Protection Agency (OEPA) and the City’s Wastewater Treatment Plant (WWTP) NPDES discharge permit.

Though tremendous strides have been made reducing I/I sources and their impacts to the WWTP within the City ROW, more work remains to be done, specifically on the private side of the sanitary sewer system. Connections of stormwater sources such as footer drains, perimeter tiles, downspouts, and sump pumps add millions of gallons of clean water to the sanitary sewer system annually. These stormwater connections are prohibited by OCO 925.26 “PROHIBITION OF UNPOLLUTED WATER” which states “No person shall discharge or cause to be discharged any stormwater, surface water, groundwater, roof runoff, subsurface drainage, uncontaminated cooling water, or unpolluted industrial process waters to any sanitary sewer.” The addition of this unpolluted water causes sanitary sewer backups into homes and businesses as well as sanitary sewer overflows (SSOs) from manholes in the collection system. SSOs can cause significant environmental impact and are prohibited by the OEPA. See the I/I Reduction Program website for further information about I/I sources at <http://www.oregonohio.org/engineering/engineering/inflow-infiltration.html>.

This program builds upon the existing backwater valve grant program the City has offered since 2008. This program intends to cost share the installation of both improvements that prevent sanitary sewer backups into homes and businesses as well as improvements that will remove stormwater I/I sources from the sanitary sewer. Likely, these improvements can be completed together.

PROGRAM REIMBURSEMENT

Correction Type	Typical Correction Example	City Reimbursement Maximum	Owner Responsibility
Protection of Basement Fixtures	Installation of Backwater Valve on basement fixture/s	\$1,000.00	Remaining cost of selected quote
Inflow / Infiltration Removal	Elimination of basement floor drain and installation of sump pump to remove perimeter tile connection to sanitary sewer	\$1,000.00	Remaining cost of selected quote

PROGRAM PROCEDURE

1. Obtain a Grant Application Packet from the Building / Zoning Division at the City of Oregon, 5330 Seaman Road, Oregon, Ohio 43616 or by calling (419) 698-7071.
2. As needed, request a plumbing consultation from the City of Oregon Plumbing Inspector by calling (419) 698-7071 and setting up an appointment. The City highly suggests a consultation with the plumbing inspector in order to know what will be required prior to having a contractor quote the job. Also, the plumbing inspector can provide guidance with respect to your specific plumbing layout.
3. Obtain a minimum of two (2) quotes for the planned work from contractors licensed to work in the City of Oregon
4. Submit the quotes along with the Grant Program Application and a completed W-9 tax form to the Building / Zoning Division at the City of Oregon, 5330 Seaman Road, Oregon, Ohio 43616.
5. Once the application is approved by the City of Oregon, work can begin. Completed work will need to be inspected by the City of Oregon Plumbing Inspector prior to reimbursement. Schedule a final inspection by calling the Plumbing Inspector at (419) 698-7071.
6. Once the work has been inspected, the City will either reimburse the property owner for said work or pay the contractor directly. Any balance above the specified City Reimbursement Maximums for each tier are the responsibility of the property owner.

TYPICAL ACCEPTED PLUMBING ALTERATIONS

Many different plumbing scenarios can exist in a particular home, therefore, improvements will need to be as required by the individual situation, and there is not a “one repair fixes all” solution. Proposed individual correction reimbursements will be determined by the City of Oregon during the grant application approval process and / or any plumbing consultations.

One of the most common scenarios is the presence of a floor drain in the basement of the home with perimeter tiles / footer tiles connected to it. Footer tiles are placed near the foundation of homes to keep water away from the foundation, and keep the basement dry. In older construction, these tiles typically discharged to the floor drain in the basement which is connected to the sanitary sewer, therefore, the perimeter tiles are discharging clean ground water to the sanitary sewer. In addition to the violation of OCO 925.26 (as stated above), footer tile drainage will enter the basement if the public sanitary sewer is backed up or surcharging. This drainage will backup and flood into the basement through the floor drain.

The below paragraphs and schematic drawings describe a typical existing plumbing scenario and offer a proposed correction that would be applicable to this grant program.

EXISTING PLUMBING – DRY WEATHER

Many homes have plumbing fixtures in the basement such as a floor drain, shower, and / or toilet. Homes in older areas also have footer tiles that are typically connected to the sanitary sewer through a floor drain. This clean water connection is prohibited and can lead to basement backups. See drawing below.

EXISTING PLUMBING – WET WEATHER

Due to excessive I/I during large rain events, sewage can surcharge in the sanitary sewer system and backup into basement fixtures such as floor drains, toilets, and showers. This is made worse by prohibited clean water connections inside homes such as footer tiles / perimeter tiles. If this water has no place to drain to, it will backup into your home. See drawing below.

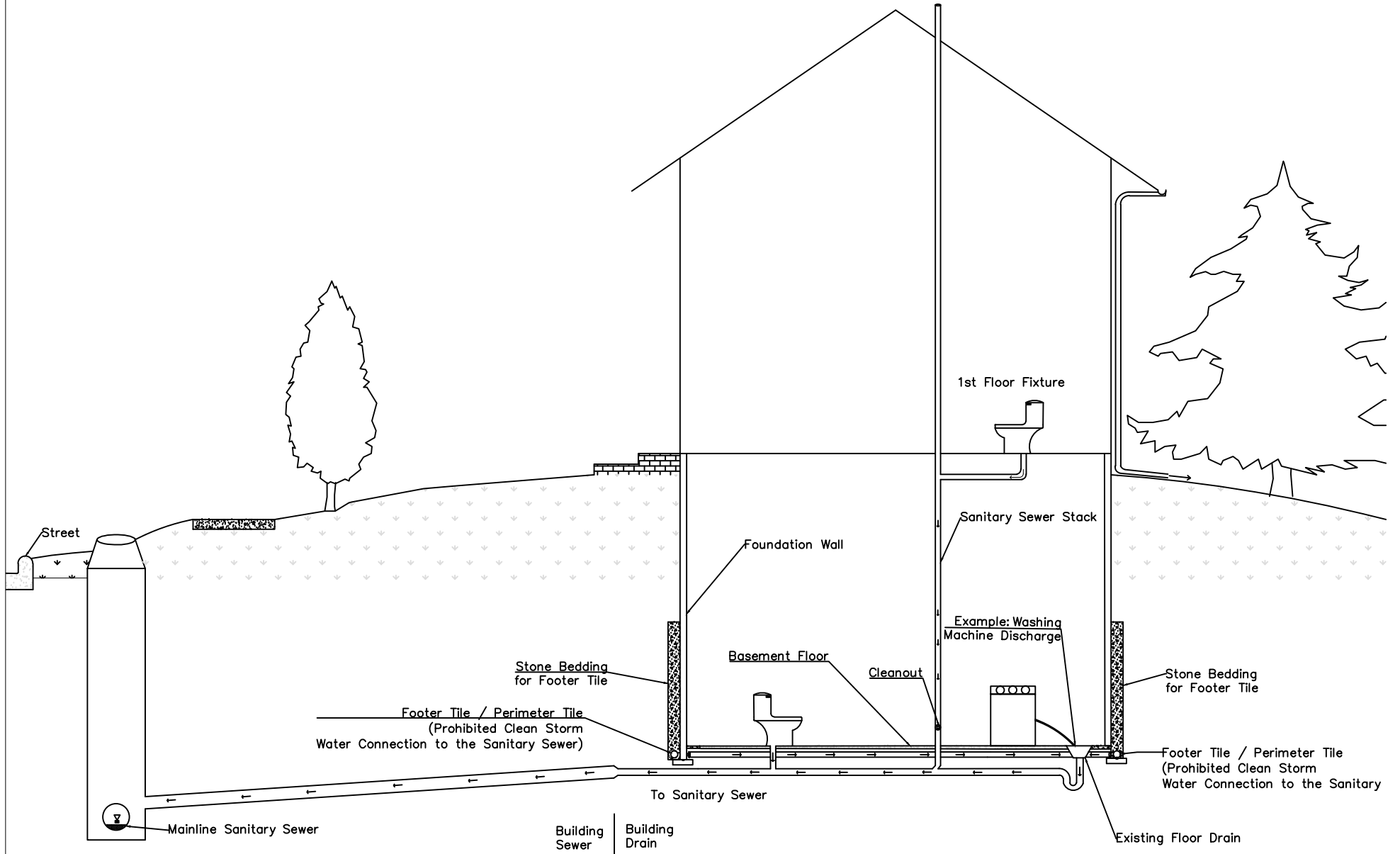
PROPOSED CORRECTION

A suitable correction, as applicable to this grant program, would be to install backwater valves on plumbing fixture drain lines and eliminate the floor drain by installing a sump pump and crock to intercept the footer tile drainage. This sump pump would include a discharge line to the outside of the home. This discharge can be routed to the common drainage line, a storm sewer, or to daylight where it can infiltrate into the ground. As part of this correction, any plumbing fixtures currently discharging into the floor drain will need to be rerouted to the sanitary sewer stack. This connection would also receive a backwater valve to prevent a backup of sewage into this fixture. The sewer from the floor drain would then be capped. This would prevent the backup of sewage into the basement, as well as, eliminate the footer tiles from discharging into the sanitary sewer, which is in violation of OCO 925.26. See drawing below.

BACKWATER VALVE MAINTENANCE

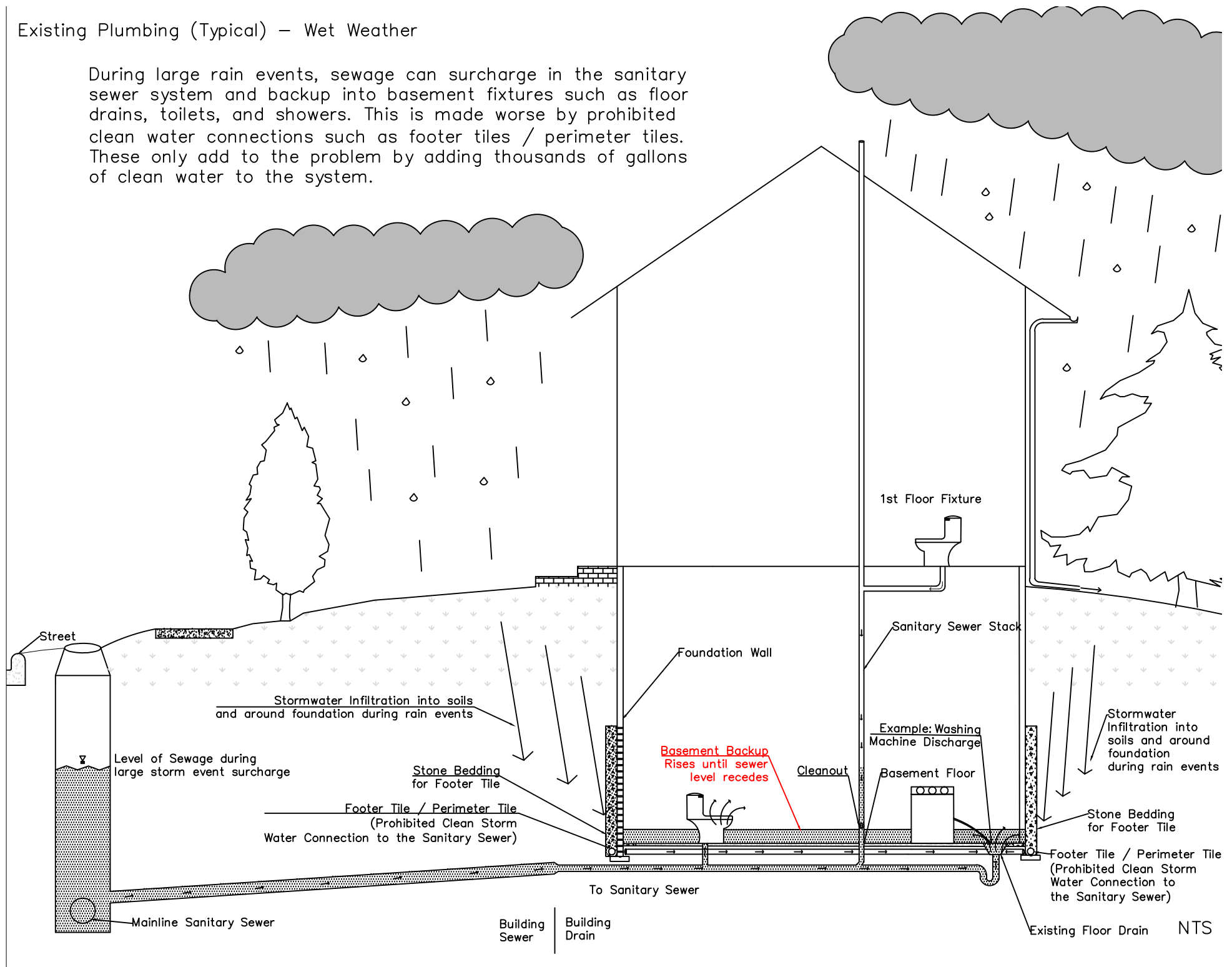
Backwater valves require periodic maintenance in order to ensure their proper function during a backup event. Homeowners must follow maintenance guidelines from the valve's manufacturer. This typically involves a visual inspection of the valve, body, and gate, to ensure that there is no debris build up that would inhibit function. If debris is present, the valve body and gate should be removed and cleaned to remove the debris. Flush and clean around the valve collar prior to reinstalling the valve parts. Flapper and valve parts should also be inspected to ensure there is no deterioration that would allow water to leak past.

Existing Plumbing (Typical): Dry Weather



Existing Plumbing (Typical) – Wet Weather

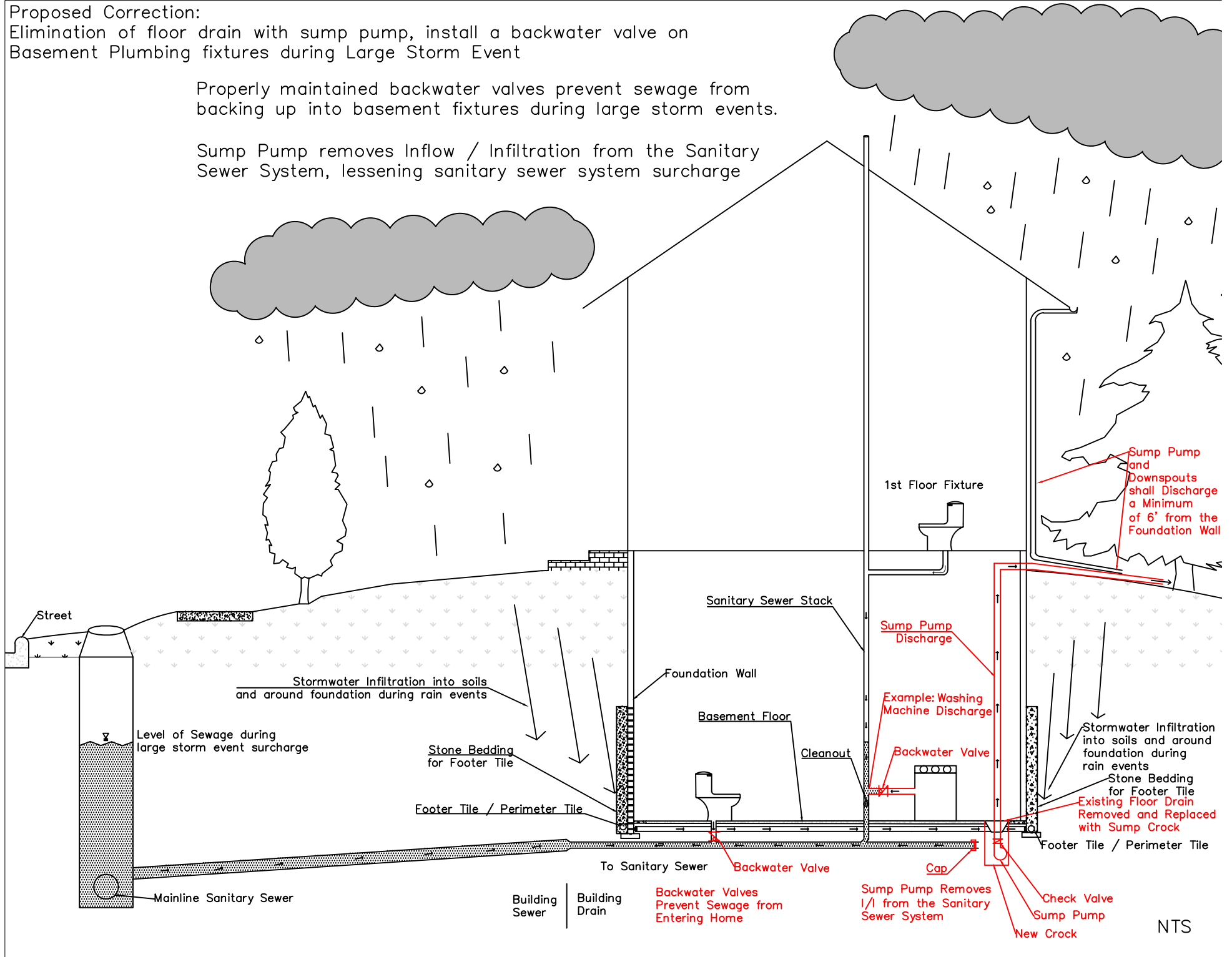
During large rain events, sewage can surcharge in the sanitary sewer system and backup into basement fixtures such as floor drains, toilets, and showers. This is made worse by prohibited clean water connections such as footer tiles / perimeter tiles. These only add to the problem by adding thousands of gallons of clean water to the system.



Proposed Correction:
 Elimination of floor drain with sump pump, install a backwater valve on
 Basement Plumbing fixtures during Large Storm Event

Properly maintained backwater valves prevent sewage from
 backing up into basement fixtures during large storm events.

Sump Pump removes Inflow / Infiltration from the Sanitary
 Sewer System, lessening sanitary sewer system surcharge



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 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.

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 ³
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

¹List 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.

²Circle the minor's name and furnish the minor's SSN.

³You 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.

⁴List 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.