

# **AG BURN ALTERNATIVES GRANT PROGRAM**

## **ORCHARD/VINEYARD REMOVALS**

### **PROGRAM GUIDELINES**

The San Joaquin Valley Air Pollution Control District (District) is accepting applications for the Ag Burn Alternatives Grant Program. This program provides incentives to commercial agricultural operations located within District boundaries to chip agricultural material from orchard and vineyard removals and use for soil incorporation (whole orchard/vineyard recycling), on-site land application, off-site beneficial re-use (mulch, composting, land application near roadways for dust suppression, and other District approved beneficial re-use of the chipped material). Applications are processed on a first-come, first-served basis while funds are available. Additionally, this program provides incentives for the use of air curtain burners, which may only be used to dispose of diseased material or material with embedded wire, such as cordon (spur) pruned vineyard material.

Land conversions intended for non-agricultural purposes are not eligible for funding.

**Applicant must not have chipped, nor can begin chipping, any of the acres of the orchard or vineyard to be removed at the location referenced in their application until they have received an executed voucher. Additionally, applicant must not have used, or begin using an air curtain burner to dispose of any diseased agricultural material or material with embedded wire to be removed at the location referenced in their application until they have received an executed voucher.**

Final disposition of agricultural material must be used for soil incorporation, on-site land application, or off-site beneficial re-use, and cannot be used in any combustion processes such as biomass power generation, pyrolysis, or firewood, with the sole exception of air curtain burners, which may only be used to dispose of diseased agricultural material or material with embedded wire such as cordon (spur) pruned vineyard material.

**San Joaquin Valley Air Pollution Control District  
Grants and Incentives Department  
1990 East Gettysburg Avenue  
Fresno, CA 93726-0244**

You may also contact us by phone, email, or visit our website:

**(559) 230-5800**

[grants@valleyair.org](mailto:grants@valleyair.org)

<https://ww2.valleyair.org/grants/ag-burn-alternatives-grant-program>

## ELIGIBLE MAXIMUM INCENTIVE AMOUNTS

The incentive amount is based on number of acres removed and the final disposition of the agricultural material. **Total funding per entity shall not exceed 100 acres per calendar year.**

Large Growers >500 Acres	Alternative Measure	Orchard	Cane Pruned	Cordon Pruned*
	Soil Incorporation	\$400	\$450	\$700
Land Application	\$200	\$250	\$500	
Air Curtain Burner (only for diseased material or material with embedded wire)	\$600	\$500	\$500	
Off-site Beneficial Re-use*	\$400	\$450	\$700	
Small Growers 101-500 Acres	Alternative Measure	Orchard	Cane Pruned	Cordon Pruned*
	Soil Incorporation	\$450	\$560	\$850
Land Application	\$250	\$250	\$600	
Air Curtain Burner (only for diseased material or material with embedded wire)	\$750	\$600	\$600	
Off-site Beneficial Re-use*	\$450	\$560	\$850	
Smallest Growers ≤100 Acres	Alternative Measure	Orchard	Cane Pruned	Cordon Pruned*
	Soil Incorporation	\$800	\$900	\$1,200
Land Application	\$550	\$675	\$900	
Air Curtain Burner (only for diseased material or material with embedded wire)	\$1,200	\$1,100	\$1,100	
Off-site Beneficial Re-use*	\$800	\$900	\$1,200	
Final incentive may be less than the maximum incentive if the total eligible cost for the project is less than the maximum incentive or if the final project differs from the project as listed on the executed voucher.				

\* Off-site beneficial re-use projects in which the applicant does not incur hauling costs will be funded at a reduced rate.

\* For cordon-spur vineyards, vineyard material must include embedded wire. Projects without embedded wire will be funded at the cane pruned rate.

## ELIGIBLE CROP TYPES

- Orchard and vineyard removals
  - As defined by Sections 3.25 and 3.38 of District Rule 4103 (Open Burning)
    - Orchard Removals: includes leaves, branches, trunks, roots, stumps and untreated sticks
    - Vineyard Removal Materials: agricultural waste generated by the removal of vineyards. This includes grape vines, grape canes, trunks, roots, untreated grape stakes, and wires, as well as similar materials from kiwi vineyards.

**AIR CURTAIN BURNERS**

District approval for air curtain burners to be used as an approved alternative for the final disposition of the agricultural material is subject to the following project criteria:

1. District will only authorize funding for the air curtain burner alternative when non-combustion alternatives have been eliminated as a viable option during the application process.
2. Air curtain burners may only be used to address diseased agricultural material or material with embedded wire, such as cordon-spur pruned vineyard.
3. Project must comply with all current program requirements, including application, claim for payment, inspection and verification, and other program requirements.
4. Project must comply with all applicable local, state, and federal requirements, including District portable equipment registration requirements.
  - a. Air curtain burner must have a portable registration to operate within District boundaries.
5. For PTO driven air curtain burners, the tractor/engine powering the air curtain burner must be at least a Tier 4 Final engine.

**PROGRAM REQUIREMENTS, ELIGIBILITY AND RESTRICTIONS**

1. Only commercial agricultural operations are eligible to apply
2. Crop removal location must be within the District boundaries
3. The voucher will be issued to, and redeemed by the grower
  - a. Chipping contractors are not eligible to apply
  - b. Third parties may submit an application and receive a voucher with authorization from a grower on a case-by-case basis (please contact District staff for approval)
4. Funding for orchard and vineyard removals (as defined above) must be for soil incorporation (whole orchard/vineyard recycling), on-site land application, off-site beneficial re-use (such as much, composting, and land application near roadways for dust suppression), or other District approved practices
  - a. Chipped material is not to be used in any combustion processes including, but not limited to, biomass power generation, pyrolysis, or firewood
  - b. No portion of the agricultural material from the orchard/vineyard removal can be burned or used in any of the aforementioned combustion processes, with the sole exception of air curtain burners for diseased material or material with embedded wire. Agricultural material includes (but is not limited to): leaves, branches, trunks, roots, stumps, untreated sticks, grape vines, grape canes, and untreated grape stakes
5. Approved methods include chipping and shredding
6. Air curtain burner may be approved for diseased material or material with embedded wire if all other non-combustion alternatives have been explored and deemed to be infeasible
7. Co-funding is not allowed:
  - a. You must disclose if you have applied for, are planning to apply for, or have received funding from any other sources for this project, including but not limited to, Environmental Quality Incentives Program (EQIP), Healthy Soils, Tree Assistance Program (TAP), Blue Diamond Growers Climate Smart Grant Program, etc.

- b. Applying for funding from other sources for this project does not necessarily preclude you from applying for or receiving funds under this program. However, projects will not be eligible to receive funds through this program if funding is accepted from other sources
8. Grower must certify the continued agricultural use of the property from which the orchard or vineyard was removed
9. District staff will conduct a pre-inspection prior to issuing a voucher
  - a. Chipping or using an air curtain burner to dispose of removal material prior to receiving an executed voucher will deem the project ineligible
10. District staff will conduct a post-inspection upon project completion and submission of Claim for Payment packet
11. Approved vouchers are valid for twelve (12) months from the date the voucher is issued (executed)
  - a. Extensions may be approved on a case-by-case basis upon written request

#### **THE APPLICANT MUST:**

- 1. Not make any non-refundable payments or begin chipping orchard or vineyard removal materials related to this project until a District Voucher is issued**
- 2. Not make any non-refundable payments or begin using an air curtain burner to dispose of any diseased material or material with embedded wire on this project until a District Voucher is issued**
- 3. Certify the continued agricultural use of the property from which the orchard or vineyard will be removed**

#### **APPLICATION PROCESS**

1. Applicant submits complete application packet to the District (via mail, email, fax, or web portal).  
A complete application includes:
  - a. Completed and signed Application
  - b. IRS Form W-9
  - c. Confirmation of crop/acreage and location of orchard/vineyard removal site
    - i. i.e. site map, google map, assessor's map
    - ii. For off-site beneficial re-use or off-site soil incorporation projects, a secondary site map (e.g., google map or assessor's map) is required to confirm the final disposition location
  - d. Dated and itemized quote from service provider(s) for the planned activities
    - i. The quote must provide an itemized breakdown, including specific information and associated costs with pruning/wire/support removal (vineyards), pushing/piling, chipping/shredding, spreading, soil incorporation (ripping/discing), hauling (beneficial re-use), move-in fees, air curtain burner (for applicable projects), and any additional costs
    - ii. For off-site beneficial re-use projects, documentation of agreement of acceptance of the chipped material from the proposed recipient must be submitted along with the quotes for the services above. This documentation must include the location of

the final disposition site and confirmation of the end use of the chipped material confirming no combustion of the material will occur.

- e. Documentation of estimated costs by participating grower, if additional costs are beyond those on the quote(s) for contracted services
  - f. If applying for air curtain burner due to diseased material, applicant must submit the completed **Diseased Agricultural Material Form** along with the required supporting documentation
2. District staff notifies Applicant if incomplete or ineligible
  3. If complete and eligible, District staff will schedule the pre-inspection of the orchard or vineyard removal site
  4. Upon the completion of a successful pre-inspection and complete application, District will issue voucher to Applicant via email (postal mail if no email address is provided)
  5. Applicant has twelve (12) months from the date of voucher issuance to complete the project
    - a. Applicant must complete the project under the same project type (final disposition) as listed on their executed voucher.
  6. **Any changes to the alternative measure require prior approval from the District**

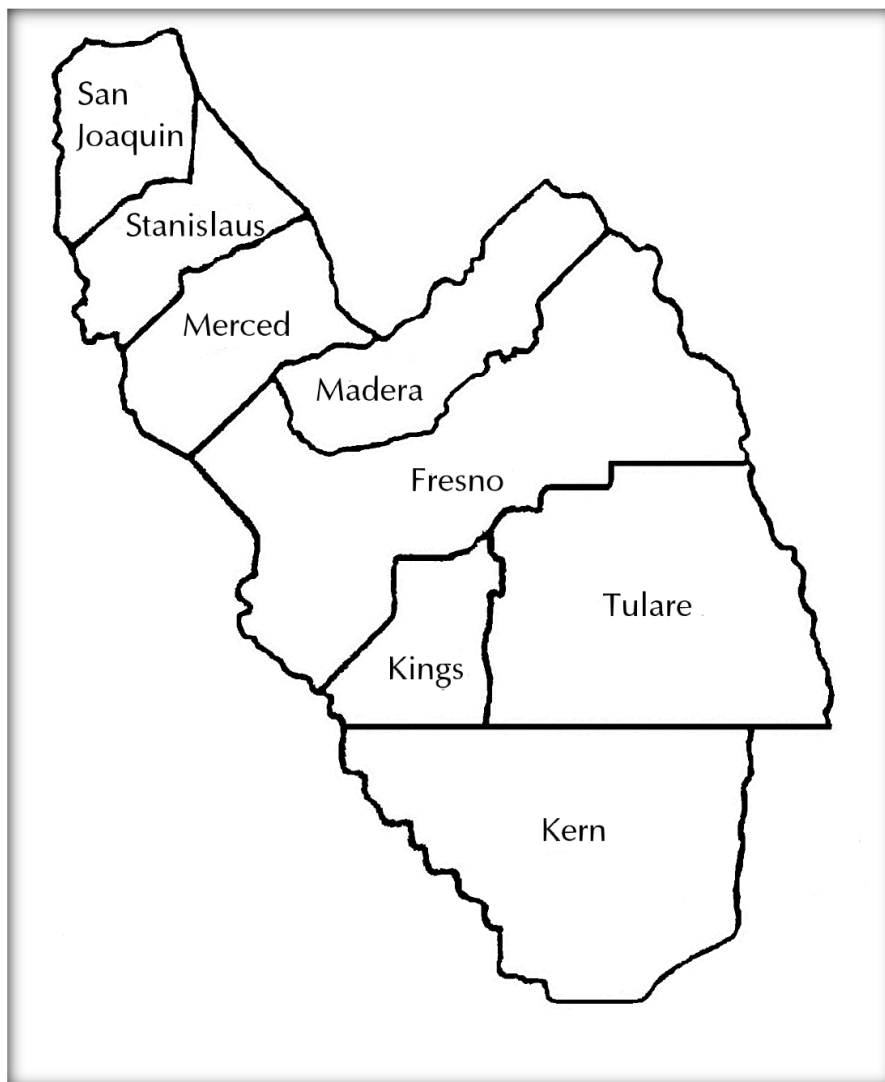
## REIMBURSEMENT PROCESS

After receipt of an approved voucher:

1. Applicant completes the project as described on the application and on the Voucher.
  - a. If the applicant needs to complete the project in a way other than what is allowed on the voucher, applicant must ensure it meets the requirements and obtain District approval of the project changes
2. Applicant submits a claim for payment packet including the following:
  - a. Completed and signed Voucher
  - b. Completed Claim for Payment Form
  - c. Completed Breakdown of Services and Costs Form
  - d. Completed Disclosure of Co-Funding Form
  - e. Invoice(s) from contractor services
    - i. Invoice(s) must show the breakdown of services conducted, i.e. pruning/wire/support removal (vineyards), pushing/piling, chipping/shredding, spreading, soil incorporation (ripping/discing), hauling/trucking (beneficial re-use), move-in fees, air curtain burner (for applicable projects), and any additional costs
    - ii. For off-site beneficial re-use projects, documentation of receipt of the chipped material from the final recipient must be included. This documentation must include the date the material was received and the location of the final disposition site
  - f. Documentation of incurred costs by participating grower, if additional costs are beyond those on the invoice for contracted services
    - i. Additional costs must be itemized and applicable payment date(s) identified
  - g. Proof of payment

- i. Copy of cancelled checks, receipts, or finance documents
3. Upon receiving your completed Claim for Payment packet, District staff will schedule your post-inspection site visit of the removal location **and** of the final disposition of agricultural material
  - a. The post-inspection site visit must be completed and deemed by staff to meet program requirements before incentive funds can be released. District staff will complete an inspection report and take photographs during the site visit, including inspection of the removal site **and** final disposition of agricultural material
4. Following receipt and verification of a complete claim packet and completion of the post-inspection, the District will issue reimbursement payment, generally within sixty (60) working days

### **MAP OF SAN JOAQUIN VALLEY AIR POLLUTION CONTROL DISTRICT BOUNDARIES**



# AG BURN ALTERNATIVES GRANT PROGRAM APPLICATION

## SECTION 1 - APPLICANT INFORMATION (PLEASE PRINT OR TYPE)

<b>ORGANIZATION INFORMATION</b>		
1. Organization, Company, or Proprietor's Name (as it appears on Form W-9):		
2. Address:		
3. City:	4. State:	5. Zip Code:
6. Mailing Address (if different from above):		
7. City:	8. State:	9. Zip Code:
11. County of Business Location (check all that apply): <input type="checkbox"/> Fresno <input type="checkbox"/> Kern (Valley Portion) <input type="checkbox"/> Kings <input type="checkbox"/> Madera <input type="checkbox"/> Merced <input type="checkbox"/> San Joaquin <input type="checkbox"/> Stanislaus <input type="checkbox"/> Tulare <input type="checkbox"/> Other, specify:		
12. Total Acreage of All Agricultural Operations in the Valley:	13. List any District Burn Permit Number(s) if applicable:	

## SECTION 2- CONTACT INFORMATION (PLEASE PRINT OR TYPE)

<b>PRIMARY CONTACT INFORMATION</b>	
1. First and Last Name:	2. Title:
3. Phone Number:	4. Fax Number:
5. Alternate Contact Number:	6. Email:
<b>SIGNING AUTHORITY INFORMATION (IF DIFFERENT FROM ABOVE)</b>	
7. First and Last Name:	8. Title:
9. Phone Number:	10. Fax Number:
11. Alternate Contact Number:	12. Email:

**SECTION 3 – PROJECT INFORMATION** (PLEASE PRINT OR TYPE)

1. Crop Location Address (removal site must be contiguous):	
2. City:	3. Zip Code:
4. Relative Directions from Cross Streets:	
5. Which alternative measure is being selected: <input type="checkbox"/> Chipping <b>with</b> Soil Incorporation/Whole Orchard Recycling <input type="checkbox"/> Chipping <b>without</b> Soil Incorporation (On-site land application of chipped material) <input type="checkbox"/> Air Curtain Burner ( <b>only for diseased material or material with embedded wire</b> ) <input type="checkbox"/> Chipping <b>with Off-site Beneficial Re-use</b> , specify: _____ (i.e. mulching, composting, land application near roadways for dust suppression)	
6. Orchard/Vineyard removal acreage:	7. Crop Type (one crop type permitted per application):
8. (For Vineyard Projects) Grape Category: <input type="checkbox"/> Raisin <input type="checkbox"/> Table <input type="checkbox"/> Wine	9. (For Vineyard Projects) Vineyard Type: <input type="checkbox"/> Cane Pruned <input type="checkbox"/> Spur Pruned (Cordon)
10. For air curtain burners; have all non-combustion alternatives been explored and deemed to be infeasible? <input type="checkbox"/> Yes, no other alternative options are feasible for my orchard/vineyard removal due to the following reason(s): <u>Check all that apply</u> <input type="checkbox"/> Removal material is diseased (Submit <b>Diseased Agricultural Material Form</b> ) <input type="checkbox"/> Chipping contractors in the area are unable to chip material with embedded wire <input type="checkbox"/> Extensive delay in availability of chipping equipment. Delay of about _____ months <input type="checkbox"/> Other alternative measures are not economically feasible <input type="checkbox"/> Other, please explain _____ <input type="checkbox"/> No ( <b>Ineligible for funding</b> )	
11. Will you be completing the project yourself or hiring a third party contractor?	
12. Final Disposition of Agricultural Material Location/Address:	
13. City:	14. Zip Code:
15. Relative Directions from Cross Streets:	
16. You must disclose if you have applied for, are planning to apply for, or have received funding from any other sources for this project, including but not limited to: Environmental Quality Incentives Program (EQIP), Healthy Soils, Tree Assistance Program (TAP), Blue Diamond Growers Climate Smart Grant Program, etc.  <input type="checkbox"/> No, I HAVE NOT applied and WILL NOT apply for funding from other sources  <input type="checkbox"/> Yes, I HAVE received, will receive, or plan on receiving funding from other sources <b>NOTE:</b> Applying for funding from other sources for this project does not necessarily preclude you from applying for or receiving funds under this program. However, projects will not be eligible to receive funds through this program if funding is accepted from other sources.	
17. Funding Source Name(s):	18. Estimated Amount(s):

## CERTIFICATIONS FORM

I have read the Eligibility Criteria and Program Guidelines and I agree to **ALL** the following terms and conditions by signing below:

- I have not chipped, nor will I begin chipping, any of the acres of the orchard/vineyard to be removed at the above-described location referenced in this application until I have an executed voucher. Additionally, if selecting the air curtain burner practice, I have not and will not begin processing any acres of material through an air curtain burner until I have an executed District voucher.
- I understand that the chipped material must be used for soil incorporation (whole orchard/vineyard recycling), on-site land application, off-site beneficial re-use (mulch, composting, land application near roadways for dust suppression, and other District approved beneficial re-use of the chipped material), or other District approved practices., and cannot be used in any combustion practices including, but not limited to biomass power generation, pyrolysis, and firewood with the sole exception of air curtain burners, which may only be used to dispose of diseased material or material with embedded wire, such as cordon (spur) pruned vineyard material.
- I understand that no portion of the agricultural material from the orchard/vineyard removal can be burned or used in any of the aforementioned combustion processes with the sole exception of air curtain burners, including (but not limited to): leaves, branches, trunks, roots, stumps, untreated sticks, grape vines, grape canes, and untreated grape stakes.
- I understand that submission of this application does not guarantee incentive funding for the project.
- I understand that the final funding amount reimbursed may be less than the maximum incentive amount if the final invoice amount for the project is less than the maximum incentive amount or if the final project is different from the proposed project. For example, the project proposed and funded was 100% soil incorporation but the final project was 50% with soil incorporation and 50% without soil incorporation.
- I certify that I will continue to use the acres referenced in this application for agricultural use.
  - The property undergoing an orchard removal will remain a commercial agricultural operation, consistent with District Rule 4103 – *Open Burning*, and Section 80100 of Title 17, Code of California Regulations, which provides for the open burning of agricultural materials produced wholly from agricultural operations in the growing and harvesting of crops or the raising of fowl or animals for the primary purpose of making a profit, providing a livelihood, or conducting agricultural research or instruction by an educational institution. Land conversions intended for non-agricultural purposes are not eligible for funding.
  - The orchard/vineyard to be removed at the above-described location is from a commercial agricultural operation.
  - The removal of this orchard/vineyard is **not** for the purpose of preparing the land for a commercial, residential, or other non-agricultural use.
- I certify that the total acreage of the agricultural operation for this entity, as reported in this application, is current and accurate to the best of my knowledge.
- I understand that the selection of a third-party contractor to perform any or all of the project is completely my choice and the District does not endorse, or is not in partnership with any such contractors and shall not be responsible for any disputes arising from the work performed between the applicant and the contractor. The District will not be held liable for any disputes, circumstances or events that occur between the applicant and contractor. Contractors are independent contractors; they are not officers, representatives, agents, servants, employees, partners, associates, or joint ventures of the District.
- Projects funded by District will not be used as marketable emission reduction credits, to offset any emission reduction obligation, or for credit under any federal or state emission averaging, banking and trading program. In addition, projects funded through this program may not be used to generate a compliance extension or extra credit for determining regulatory compliance.
- Any current financial incentive that directly reduces the project cost, including but not limited to, tax credits or deductions, grants, or other public financial assistance for the same project, must be disclosed to the District.
- I certify that I am currently in compliance with all federal, State, and local air quality rules and regulations and I am not aware of any outstanding or pending enforcement actions.
- I agree not to make a payment towards the orchard/vineyard removal prior to receiving a valid voucher from the District. Additionally, if selecting the air curtain burner practice, I agree not to make a payment towards the processing of material through air curtain burner prior to receiving a valid voucher from the District.

**I hereby certify that all information provided in this application and any attachments are true and correct to the best of my knowledge.**

Signature of Signing Authority:	Date:
Print Name:	Title:

## APPLICATION PACKET CHECKLIST

When submitting a project for consideration, submit a **complete** application packet. An incomplete application packet will lengthen the application processing time and delay possible incentive funding. A complete application packet includes the following items:

- Completed **Application**, no fields left blank
- Completed **Certifications Form** section, signed by **Applicant (Signing Authority)**
- First page of IRS **Form W-9**
- Confirmation of crop/acreage and location of orchard/vineyard removal site**
  - i.e. site map, google map, assessor's map
  - For off-site beneficial re-use or off-site soil incorporation projects, a secondary site map (e.g., google map or assessor's map) is required to confirm the final disposition location
- Dated and itemized **Quote** from service provider(s) for the planned activities.
  - The quote must provide an itemized breakdown, including specific information and associated costs with pruning/wire/support removal (vineyards), pushing/piling, chipping/shredding, spreading, soil incorporation (ripping/discing), hauling/trucking (beneficial re-use), move-in fees, air curtain burner (for applicable projects), and any additional costs
  - For off-site beneficial re-use projects, documentation of agreement of acceptance of the chipped material from the proposed recipient must be submitted along with the quotes for the services above. This documentation must include the location of the final disposition site and confirmation of the end use of the chipped material confirming no combustion of the material will occur
- Documentation of **estimated costs** by participating grower, if additional costs are beyond those on the quote(s) for contracted services
- If applying for air curtain burner as the alternative measure due to diseased agricultural material, submit the completed **Diseased Agricultural Material Form** along with the required supporting documentation

Please return all completed applications to:

1990 East Gettysburg Avenue Fresno, CA 93726-0244

Phone: (559) 230-5800 ■ Fax: (559) 230-6112 ■ Email: [grants@valleyair.org](mailto:grants@valleyair.org)

■ Web Portal: <https://ww2.valleyair.org/grants/ag-burn-alternatives-grant-program>

**Don't forget to retain a full copy of the completed application for your own records.**

For additional assistance, please contact staff in the Grants and Incentives Department at (559) 230-5800



must obtain your correct taxpayer identification number (TIN), which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid).
- Form 1099-DIV (dividends, including those from stocks or mutual funds).
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds).
- Form 1099-NEC (nonemployee compensation).
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers).
- Form 1099-S (proceeds from real estate transactions).
- Form 1099-K (merchant card and third-party network transactions).
- Form 1098 (home mortgage interest), 1098-E (student loan interest), and 1098-T (tuition).
- Form 1099-C (canceled debt).
- Form 1099-A (acquisition or abandonment of secured property).

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

**Caution:** If you don't return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding*, later.

**By signing the filled-out form**, you:

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; and
4. Certify to your non-foreign status for purposes of withholding under chapter 3 or 4 of the Code (if applicable); and
5. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting is correct. See *What Is FATCA Reporting*, later, for further information.

**Note:** If you are a U.S. person and 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).

**Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding.** Payments made to foreign persons, including certain distributions, allocations of income, or transfers of sales proceeds, may be subject to withholding under chapter 3 or chapter 4 of the Code (sections 1441–1474). Under those rules, if a Form W-9 or other certification of non-foreign status has not been received, a withholding agent, transferee, or partnership (payor) generally applies presumption rules that may require the payor to withhold applicable tax from the recipient, owner, transferor, or partner (payee). See Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*.

The following persons must provide Form W-9 to the payor for purposes of establishing its non-foreign status.

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the disregarded entity.
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the grantor trust.
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust and not the beneficiaries of the trust.

See Pub. 515 for more information on providing a Form W-9 or a certification of non-foreign status to avoid withholding.

**Foreign person.** If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person (under Regulations section 1.1441-1(b)(2)(iv) or other applicable section for chapter 3 or 4 purposes), do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515). If you are a qualified foreign pension fund under Regulations section 1.897(l)-1(d), or a partnership that is wholly owned by qualified foreign pension funds, that is treated as a non-foreign person for purposes of section 1445 withholding, do not use Form W-9. Instead, use Form W-8EXP (or other certification of non-foreign status).

**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 their 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 their 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, give the requester the appropriate completed Form W-8 or Form 8233.

## Backup Withholding

**What is backup withholding?** Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include, but are not limited to, interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third-party network transactions, 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 instructions for Part II 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, as described in item 4 under "*By signing the filled-out form*" above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code*, later, and the separate Instructions for the Requester of Form W-9 for more information.

See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier.

## What Is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all U.S. account holders that are specified U.S. persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, later, and the Instructions for the Requester of Form W-9 for more information.

## Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you are no longer tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account, for example, if the grantor of a grantor trust dies.

## Penalties

**Failure to furnish TIN.** If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

**Civil penalty for false information with respect to withholding.** If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

**Criminal penalty for falsifying information.** Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

**Misuse of TINs.** If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

## Specific Instructions

### Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

• **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

**Note for ITIN applicant:** Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040 you filed with your application.

• **Sole proprietor.** Enter your individual name as shown on your Form 1040 on line 1. Enter your business, trade, or “doing business as” (DBA) name on line 2.

• **Partnership, C corporation, S corporation, or LLC, other than a disregarded entity.** Enter the entity’s name as shown on the entity’s tax return on line 1 and any business, trade, or DBA name on line 2.

• **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. Enter any business, trade, or DBA name on line 2.

• **Disregarded entity.** In general, a business entity that has a single owner, including an LLC, and is not a corporation, is disregarded as an entity separate from its owner (a disregarded entity). See Regulations section 301.7701-2(c)(2). A disregarded entity should check the appropriate box for the tax classification of its owner. Enter the owner’s name on line 1. The name of the owner entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For

example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner’s name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity’s name on line 2. If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

### Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, enter it on line 2.

### Line 3a

Check the appropriate box on line 3a for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3a.

IF the entity/individual on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation.
• Individual or • Sole proprietorship	Individual/sole proprietor.
• LLC classified as a partnership for U.S. federal tax purposes or • LLC that has filed Form 8832 or 2553 electing to be taxed as a corporation	Limited liability company and enter the appropriate tax classification: P = Partnership, C = C corporation, or S = S corporation.
• Partnership	Partnership.
• Trust/estate	Trust/estate.

### Line 3b

Check this box if you are a partnership (including an LLC classified as a partnership for U.S. federal tax purposes), trust, or estate that has any foreign partners, owners, or beneficiaries, and you are providing this form to a partnership, trust, or estate, in which you have an ownership interest. You must check the box on line 3b if you receive a Form W-8 (or documentary evidence) from any partner, owner, or beneficiary establishing foreign status or if you receive a Form W-9 from any partner, owner, or beneficiary that has checked the box on line 3b.

**Note:** A partnership that provides a Form W-9 and checks box 3b may be required to complete Schedules K-2 and K-3 (Form 1065). For more information, see the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

If you are required to complete line 3b but fail to do so, you may not receive the information necessary to file a correct information return with the IRS or furnish a correct payee statement to your partners or beneficiaries. See, for example, sections 6698, 6722, and 6724 for penalties that may apply.

### Line 4 Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

#### Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third-party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys’ fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space on line 4.

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 U.S. commonwealth or territory, or any of their political subdivisions or instrumentalities.
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities.
- 5—A corporation.
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or territory.
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission.
- 8—A real estate investment trust.
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940.
- 10—A common trust fund operated by a bank under section 584(a).
- 11—A financial institution as defined under section 581.
- 12—A middleman known in the investment community as a nominee or custodian.
- 13—A trust exempt from tax under section 664 or described in section 4947.

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
• Interest and dividend payments	All exempt payees except for 7.
• Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
• Barter exchange transactions and patronage dividends	Exempt payees 1 through 4.
• Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup>	Generally, exempt payees 1 through 5. <sup>2</sup>
• Payments made in settlement of payment card or third-party network transactions	Exempt payees 1 through 4.

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

<sup>2</sup> However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

**Exemption from FATCA reporting code.** The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) entered on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37).

B—The United States or any of its agencies or instrumentalities.

C—A state, the District of Columbia, a U.S. commonwealth or territory, or any of their political subdivisions or instrumentalities.

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i).

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i).

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state.

G—A real estate investment trust.

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940.

I—A common trust fund as defined in section 584(a).

J—A bank as defined in section 581.

K—A broker.

L—A trust exempt from tax under section 664 or described in section 4947(a)(1).

M—A tax-exempt trust under a section 403(b) plan or section 457(g) plan.

**Note:** You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

### Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, enter "NEW" at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

### Line 6

Enter your city, state, and ZIP code.

## 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 ITIN. Enter it in the entry space for the Social security number. 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.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). If the LLC is classified as a corporation or partnership, enter the entity's EIN.

**Note:** See *What Name and Number To Give the Requester*, later, 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 SSA office or get this form online at [www.SSA.gov](http://www.SSA.gov). You may also get this form by calling 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/EIN](http://www.irs.gov/EIN). Go to [www.irs.gov/Forms](http://www.irs.gov/Forms) to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to [www.irs.gov/OrderForms](http://www.irs.gov/OrderForms) to place an order and have Form W-7 and/or Form SS-4 mailed to you within 15 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and enter "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, you will generally 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. See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier, for when you may instead be subject to withholding under chapter 3 or 4 of the Code.

**Caution:** A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

## Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, 4, or 5 below indicates otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code*, earlier.

**Signature requirements.** Complete the certification as indicated in items 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 made in settlement of payment card and third-party network transactions, 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), ABLE accounts (under section 529A), 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) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
5. 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>
6. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
7. Grantor trust filing under Optional Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))**	The grantor*

For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee
14. 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
15. Grantor trust filing Form 1041 or under the Optional Filing Method 2, requiring Form 1099 (see Regulations section 1.671-4(b)(2)(i)(B))**	The trust

<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 on line 1, and enter your business or DBA name, if any, on line 2. 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.)

\* **Note:** The grantor must also provide a Form W-9 to the trustee of the trust.

\*\* For more information on optional filing methods for grantor trusts, see the Instructions for Form 1041.

**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, 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 return preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity, or a questionable credit report, contact the IRS Identity Theft Hotline at 800-908-4490 or submit Form 14039.

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic 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 877-777-4778 or TTY/TDD 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 property to the Treasury Inspector General for Tax Administration (TIGTA) at 800-366-4484. You can forward suspicious emails to the Federal Trade Commission at [spam@uce.gov](mailto:spam@uce.gov) or report them at [www.ftc.gov/complaint](http://www.ftc.gov/complaint). You can contact the FTC at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see [www.IdentityTheft.gov](http://www.IdentityTheft.gov) and Pub. 5027.

Go to [www.irs.gov/IdentityTheft](http://www.irs.gov/IdentityTheft) to learn more about identity theft and how to reduce your risk.

## Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and territories for use in administering their laws. The information may also be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payors must generally withhold a percentage of taxable interest, dividends, and certain other payments to a payee who does not give a TIN to the payor. Certain penalties may also apply for providing false or fraudulent information.