



Ukiah Redevelopment Agency
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Ukiah Redevelopment Agency Facade Improvement Grant Program Guidelines

Purpose

To revitalize Ukiah's Downtown Design District through a public/private partnership to stimulate investment, reduce blight and improve the physical appearance of commercial buildings and related site elements. This program implements the Ukiah Redevelopment Agency Plan and the larger downtown revitalization efforts.

Program Sponsor

The Ukiah Redevelopment Agency funds and administers the Facade Improvement Grant Program (FIP). Funding is budgeted annually by the Ukiah Redevelopment Agency board of directors. Other participants include the Design Review Board and Finance Review Committee.

Program Area

The FIP area generally extends from Low Gap Road to Talmage Road, including the Downtown core between Oak and Main Streets, and extending east to Leslie Street in some places. The area is subject to change as directed by the Ukiah Redevelopment Agency.

Financial Incentives and Eligibility

Owners of commercial property located within the Facade Improvement Grant Program boundaries may apply for facade improvement grants not to exceed a maximum *lifetime total* of \$50,000 per storefront (building and site). Therefore, multiple applications may be filed over time. A grant for approved costs may be made after the completion of the approved work and compliance with all project Conditions of Approval, up to a maximum of fifty percent (50%) of eligible expenses. Applications are carefully considered to ensure that budgeted funds are widely distributed and used in a timely manner. Applications are limited to available funds for each fiscal year (July-June). These rules are subject to change as determined by the Ukiah Redevelopment Agency.

Program Emphasis:

The primary emphasis is remediate and enhance buildings with deteriorated facades in order to beautify and enhance the community.

- Buildings with deteriorated facades.
- Historic buildings and sites.
- Landscaping and related site elements in highly visible locations such as City gateways and the Downtown core.
- Improvements that incentivize private investment that would not otherwise be undertaken, consistent with Redevelopment Agency and City objectives.
- Buildings and site elements in significantly blighted areas, serving as a catalyst for investment by other property owners in the area.

Eligible Improvements and Expenses

FIP grants apply only to eligible improvements and costs approved by the Finance Review Committee, although property owners are encouraged to undertake a wide array of improvements. Eligible improvements may vary depending on the site, community benefit derived and program budget. The following improvements may be considered:

- Rehabilitation, repair or refurbishing of facade elements, especially work consistent with Program Emphasis.
- Exterior painting or similar restoration of exterior architectural elements, including surface preparation.
- Addition or renovation of exterior architectural elements, doors, windows, awnings, landscaping, exterior lighting in conjunction with façade work, and certain types of passive energy conservation improvements. Removal or renovation of existing sign structures (except sign copy) may be considered on a case by case basis.
- Rehabilitation of upper floor facades if first floor facade improvements are warranted and performed.
- Planning, building permit and professional fees, such as engineering, architectural, historical or design professional fees. Legal fees are excluded.

Program Exclusions

- Work performed prior to review by the Design Review Board and approval by the City Finance Review Committee.
- Work not in compliance with program guidelines or adopted laws, codes or guidelines, estimated improvement costs, conditions of approval, or not meeting industry standards.
- Work that exceeds the approved grant limit or type.
- New construction projects, code compliance or legalization of illegal or nonconforming construction or uses, and projects involving buildings in a state of deterioration beyond repair.
- Structural upgrades, unless directly related to the façade renovation. Interior elements are not eligible unless directly required to complete the approved renovation, on a case by case basis.
- Work on portions of the building or site that do not face prominent public streets, unless specifically approved because the area is highly visible or similar reasons.

Important Facts to Know

- **IMPORTANT TAX LIABILITY INFORMATION:** You are urged to consult your tax advisor concerning the taxability of grants. The City of Ukiah is not responsible for any taxes that may be imposed as a result of your receipt of this grant payment (directly or indirectly). Grants in excess of \$600 may be reported on IRS Form 1099. A completed Form W-9 (Request for Taxpayer ID Number and Certification) must accompany the application to help determine if Form 1099 will be issued by the City of Ukiah.
- Agency funds can only be used for approved eligible expenses and work, based on a 50 percent grant of eligible expenses up to a lifetime maximum of \$50,000 per storefront (building and site).
- The project must be reviewed by the Design Review Board and approved by the Finance Review Committee, and any required site development permit, building, sign, demolition, planning, air quality, encroachment and other permits must be obtained prior to beginning work. Applicants must comply

with all other requirements of law. The applicant is responsible for ensuring all requirements and Conditions of Approval are complied with.

- Decisions of the Finance Review Committee and Design Review Board are appealable to the Redevelopment Agency, by filing a writing appeal with the City Clerk within 10 days of the decision.
- Depending on the extent and type of improvements, your proposed work may trigger other City requirements such as sidewalk, fire sprinklers, seismic retrofit, Americans with Disabilities Act (ADA), floodplain, historic building or other requirements that are not reimbursable. You are advised to consult with the City and all other entities that have jurisdiction regarding possible requirements before making a FIP application. It is not the responsibility of the Design Review Board or Finance Review Committee to advise you of legal requirements or ensure that their determinations are consistent with other City or agency requirements. Demolition of buildings more than 50 years old require approval by the City Council.
- Contractors or persons employed by the applicant/owner must have and maintain current all required licenses and insurance. Construction bids or statement of estimated costs including labor, materials and other expenses will provide the basis for grants. Substitutions of design, materials, methods, etc. cannot be made without FIP staff review and approval.
- Work on portions of the building or site that does not face public streets (unless specifically allowed) and all other ineligible expenses must be deducted when determining the cost basis for grants.
- Partial completion of the project or noncompliance with project conditions voids project approval and all agreements and grant of funds. If the project or cost estimates change, revised information must be submitted for Design Review Board review and Finance Review Committee approval prior to starting work. Project completion and payment of grant funds may be phased, provided phased work and cost estimates are explicitly requested in the Application, reviewed by the Design Review Board and approved by the Finance Review Committee prior to beginning work. The applicant is responsible for ensuring that the proposed phasing plan is feasible in terms of applications for building permits and other legal requirements and construction. It is not the responsibility of the Design Review Board or Finance Review Committee to make such determinations.
- Property owners must agree to maintenance standards set by the Agency and maintain all improvements including architectural elements, landscaping, exterior amenities and public walkway:
 - A. Property owners (grantee) shall be responsible for properly maintaining all improvements funded in any part by the Ukiah Redevelopment Agency's Façade Improvement Program in a safe, functional, attractive, and good structural material condition at all times.

Grantees include the property owner or authorized representative or user of the property, including but not limited to tenants, lessees, successors, heirs or assignees.
 - B. All property lease, occupancy and use agreements shall include maintenance requirements sufficient to comply with these requirements.
 - C. Maintenance includes but is not limited to replacement of defective areas or parts, repainting, cleaning, and other preventative and corrective acts required to maximize the life, safeness, functionality, and attractiveness of the improvements, and to effect an appearance of pride of ownership and community.
 - D. Surfaces, materials, paint, architectural details, and other treatments shall be routinely cleaned, repaired, treated, and maintained free of cracks, dirt, debris, foliage, vectors,

graffiti, or other substances or negative conditions. Preventative and corrective actions shall be taken to minimize the effects of aging and weathering.

- E. The acceptance of public funds for property improvements imposes the responsibility for a high standard of maintenance and repair. Noncompliance with these provisions shall be deemed a violation of the terms of grant or loan of funds under the Ukiah Redevelopment Agency's Façade Improvement Program and the grantee is subject to all requirements of law including Division 3, Chapter 11 (Private Commercially Zoned Property Maintenance) and Division 9, Chapter 2 (Zoning) of the Ukiah City Code.
- Façade Improvement Program approvals and improvements must be completed within one (1) year from Finance Review Committee approval and 180 days from building permit issuance as provided by law. A maximum one (1) year extension may be granted by the Director of Planning and Community Development when the approved work has been pursued with diligence, in accordance with any phasing plan, when it is part of a larger project, or extenuating circumstances warrant, or if no new circumstances affect the project which otherwise would render the original approval inappropriate or illegal. It is the applicant's responsibility in such cases to propose an extension to the Planning Department prior to the original one (1) year expiration date.
 - Failure to comply with all requirements may result in disapproval or revocation of approved funding assistance.

Definitions

Awning or Canopy: A temporary shelter, sometimes retractable, supported entirely from the exterior wall of a building.

Codes: The Uniform Building Code, Zoning, Sign and other relevant parts of the Ukiah City Code.

Concept Design: Initial conceptual sketches of improvements proposed by property owner/ applicant adequate for pre-application review.

Design Guide: Architectural design guidelines as set forth in the Downtown Commercial Development Design Guidelines.

Design Review Board (DRB): The Redevelopment Agency Design Review Board, responsible for plan review and recommendation of exterior improvements for consistency with the Design Guide.

Exterior Lighting: Lighting fixtures, and the installation of same, attached or connected to building front undergoing renovation. Exterior lighting does not include freestanding lighting in the public right-of-way.

Facade: The entire exterior front surface of a building from grade to roofline. Where a building abuts two streets and/or an alley, empty lot, parking area, or open space, such building may have other faces considered facades at the discretion of the Agency.

Final Design Plans: Detailed drawings of the refined preliminary design and revised cost estimates.

Passive Energy Conservation Equipment: Equipment and/or materials comprising part of the building that improve the energy efficiency of the building, such as canopies, awnings, shutters, other shading devices, or special glazing.

Preliminary Design: Building elevations, landscape plans and preliminary professional-quality plans and renderings of improvements proposed by property owner/ applicant for decision-making determinations. One set of elevations shall be in color. A story board with paint, materials and other samples and representations of materials shall be provided. The applicant may present a Preliminary Design or Final Building Plans and Specifications for Design Review Board recommendation.

Professional Fees: Expenses not spent on physical improvements, materials, equipment, or labor for installation, such as engineering and architectural fees. Legal fees are excluded.

Sign: Any commercial display of advertisement or business identification free standing or attached to the building.

Final Building Plans and Specifications: Final drawings showing detailed methods of installation and materials and construction specifications of improvements. This level of information typically accompanies Building Permit applications or may be requested by the Design Review Board where such detail is necessary to make its determinations.



Step-By-Step Procedures for Façade Improvement Grant Program

- Step 1: Initial Meetings.** An initial meeting with program staff to acquaint the property owner and applicant with the Facade Improvement Grant Program and Commercial Development Design Guidelines is advised. Project concepts will be scheduled for an initial review by the Design Review Board to review eligibility of the various project components and conceptual ideas and designs prior to preparation of Preliminary or Final Design Plans. The property owner should bring color photos of the site and drawings of the proposed improvements. There is no application fee. The review process and time required to obtain all permits can be lengthy, ranging from several months to six months or more.
- Step 2: Application Review.** The applicant submits the application form and required information including color photos of the site, Preliminary Design plans, specifications and cost estimates for those improvements or portions thereof proposed under the FIP. Staff reviews the information to ensure it is complete. Staff prepares a report and schedules the application for review by the City's Design Review Board (typically within 4 weeks). The City may post notices on the subject site and may provide notices to nearby properties and the public. The applicant will receive the staff report and meeting notice, and should plan to attend the meeting, which is open to the public. In making an application the applicant and property owner must agree to indemnify the City against future claims and to site visit(s) by City staff and decision-making bodies following appropriate notice.
- Step 3: Design Review Board Review.** The seven-member Design Review Board of people with design experience evaluates the application for consistency with the Commercial Development Design Guidelines, City codes and other requirements. Members of the public may attend the meeting and provide input. The Board makes recommendations concerning the project to the City Finance Review Committee. The Board may require additional detail in the form of Final Design Plans.
- Step 4: Finance Review Committee Funding Allocation.** The Finance Review Committee conducts an internal review of the application and approves or denies the application for grant funds, in whole or in part. The applicant will be notified of the decision. All decisions are appealable to the Ukiah Redevelopment Agency by filing a written appeal with the City Clerk within 10 days from the decision. Any work begun before approval by the Finance Review Committee is not reimbursable. No work should be commenced prior to the end of the appeal period and decision on any filed appeals.
- Step 5: Project Conditions and Permits.** All work must comply with Facade Improvement Grant Program project conditions of approval. All required permits (such building, sign, encroachment, demolition, air quality, etc.) and potential land use entitlements (such as site development permit) must be obtained before starting work. The applicant is responsible for obtaining all permits/entitlements. If the project or cost estimates change, revised information must be submitted for Design Review Board review and Finance Review Committee approval prior to starting work. Improvements must be completed within one (1) year from Finance Review Committee approval and 180 days from building permit issuance as provided by law.

Rules governing potential extensions are detailed in the Facade Improvement Program Guidelines.

Step 6: **Payment of Grant:** After completion of work in compliance with all conditions, documentation of work (canceled checks or other proof of work and payment acceptable to the City, copies of all required finalized permits, all contractor's waivers of liens, photographs of improvements) is provided to staff for review. Work completed in compliance with the approved plans and conditions of approval and program guidelines will be paid within thirty (30) days of Agency receipt of complete documentation. The applicant and future owners/tenants have a duty to properly maintain the improvements in accordance with project conditions and the Ukiah Municipal Code.

Rev. 5/22/2008



City of Ukiah
Redevelopment Agency
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Phone: (707) 463-6200 Fax: (707) 463-6204

<i>Staff Use</i>	
FIP No.	_____
Date Filed	_____
Rec'd By	_____

FAÇADE IMPROVEMENT GRANT PROGRAM APPLICATION FORM

PROJECT INFORMATION

Street Address: _____ Cross Street: _____
Assessor's Parcel No's: _____

Applicant Name: _____
Mailing Address: _____
City, State Zip Code: _____
Phone: _____ Mobile Phone: _____
Fax: _____ Email: _____

Owner Name: _____
Mailing Address: _____
City, State Zip Code: _____
Phone: _____ Mobile Phone: _____
Fax: _____ Email: _____

Tenant Name: _____
Type of business: _____
Mailing Address: _____
City, State Zip Code: _____
Phone: _____ Mobile Phone: _____
Fax: _____ Email: _____

PROJECT DESCRIPTION:

1. Describe the proposed improvements/alterations:

2. What is the total cost of the improvements proposed under the Façade Improvement Grant Program? (The City will consider up to 50% of eligible expenses as the basis for a grant, subject to availability of funding).

\$ _____

3. Will the project be completed in more than one phase (i.e., you will request grants paid separately for more than one phase). Please note that building permits must be finalized for each phase prior to payment of any grant for that phase.)

Yes ____ No ____

4. Provide a numbered, itemized list of the project components, location, and maximum estimated cost. Attach additional tables using the same format if necessary. The elevation relates to the side of the building. Site location relates to the location on the property in sufficient detail so it can be determined

Item No.	Improvement or Work	Elevation or site location (north, east, south, west)	Maximum Estimated Cost	Phase number (1, 2, etc.) if the project/grant is proposed to be phased
1				
2				
3				
4				
5				
6				
7				
8				

5. Is the site listed in City's Architectural and Historic Inventory? (obtain from City staff)

Yes ____ No ____

6. How does the proposed project contribute to the improvement of the City's physical image?

7. Are any other improvements or changes to the building(s) or site not included as part of this application proposed?

Yes ____ No ____ If Yes, please explain:

8. What year did the current owner purchase or take possession of the property? _____

9. The following information must be also submitted with the application (following your initial meeting with Agency staff). You are encouraged to consult with architects and other professionals prior to presenting proposals. The Design Review Board will make recommendations with respect to your

proposal, but is not responsible for designing the proposal. You may present several alternatives, such as alternative color palettes, for consideration.

- A. Cost estimates or bids for improvements or portions thereof proposed under the program. Cost estimates must be itemized and be referenced to the list of proposed improvements.
- B. Completed IRS Form 1099 (Request for Taxpayer ID Number and Certification)
- C. Existing and Proposed Work

General:

- 10 full-size sets of all plans, rendering or documents showing proposed work. One full size set must be in color if relevant to the project.
- One reproducible set of reduced size plans and graphics, 8.5" x 11" or smaller with modified scale or dimensions. One reduced set must be in color if color is relevant to the project.
- All documents to be legible, folded to 8.5" x 11" or smaller, collated into sets
- All documents to include applicant and preparer name and contact information
- All maps and graphics to include North arrow and scale or dimensions
- All plans, drawings or details drawn to scale

Site Plan: Property lines and adjoining streets with names.

Photographs: (accommodation can be made if you do not have a camera)

- Color photographs of existing elevations and relevant site elements from public vantage points (please take photos at times of day when all elements can be clearly seen). *The program is limited to grants for elevations and aspects that improve the visual appearance of the city.*
- Color photographs of all existing elements proposed to be modified, so that the design and condition of the elements can be clearly seen.

Landscape Plan (if landscape alterations are proposed):

- Location of existing vegetation by type, designing vegetation to be removed
- Location and approximate lot coverage of proposed vegetation at maturity, including tree canopy coverage
- Legend with common and scientific names for all proposed trees, shrubs and ground covers
- Treatment of all other areas proposed to be modified not occupied by structures or landscape
- Location and design of any other related proposed elements
- Location and type of irrigation system

Building Elevations and Story Board:

- Elevations for front, side and rear views of all elements proposed for modification
- Location, type and specifications of all lighting standards, including coverage
- Description of building and roof materials
- Paint types, colors and other descriptive samples for walls, trim, roof, etc.
- One set of elevations must be in color
- Submit one large 'story board' with materials colors and samples

Other Exterior Details:

- Elevations, materials, colors and other details of any other site elements proposed to be improved

ACKNOWLEDGEMENTS

- 1. **IMPORTANT TAX LIABILITY INFORMATION:** You are urged to consult your tax advisor concerning the taxability of grants. The City of Ukiah is not responsible for any taxes that may be imposed as a result of your receipt of this grant payment (directly or indirectly). Grants in excess of \$600 may be reported on IRS Form 1099. A completed Form W-9 (Request for Taxpayer ID Number and Certification) must accompany the application to help determine if Form 1099 will be issued by the City of Ukiah.
- 2. I/we certify that to the best of my knowledge the information in this application and all plans is true, accurate and correct and that this application is being made with my consent. I understand that misrepresentation of factual information may invalidate development entitlements granted by the Ukiah Redevelopment Agency and disqualify the project from participation in the Façade Improvement Program, notwithstanding any expenses or obligations incurred.
- 3. I/we certify that I am the owner of the real property which is the subject of this application, or that I am duly authorized to represent said property owner in this matter. I/we acknowledge that the Applicant is responsible for notifying city staff if notification information has changed.
- 4. I/we certify that I have read, understand and agree to abide by all terms and requirements of the Façade Improvement Grant Program Guidelines and Step-By-Step Procedures for Façade Improvement Grant Program, Attachment A, and I/we agree to comply with specific design recommendations of the Design Review Board and requirements of the Finance Review Committee.
- 5. I/we understand that work shall not begin until the application has been approved by the Design Review Board and Finance Review Committee and all required permits (building, site development permit, signs, etc.) have been approved/issued, and the cost of work performed prior to these actions will not be eligible for a grant by the Agency. I/we understand that detailed cost documentation (invoices, receipts, cancelled checks, contractors; waivers of liens, copies of required permits, photographs of completed improvements, etc.) must be submitted upon completion of Program improvements, prior to payment of a grant.
- 6. I/we agree to maintain all improvements made under this Program consistent with the condition of the improvements at the time of completion of the project.
- 7. I/we acknowledge that it is the responsibility of the applicant and owner to be aware of and abide by City laws and policies and decisions affecting this Program and development within the City of Ukiah.
- 8. I hereby authorize employees of the City of Ukiah, Design Review Board and Finance Review Committee to enter upon the subject property, as necessary, to inspect the premises and process this application.
- 9. I/we agree to defend, indemnify, release and hold harmless the City, its agents, officers, attorneys, employees, boards and commissions from any claim, action or proceeding brought against any of the foregoing individuals or entities, the purpose of which is to attack, set aside, void or annul the approval of this application. This indemnification shall include, but not be limited to, damages, costs, expenses, attorney fees or expert witness fees that may be asserted by any person or entity, including the applicant, arising out of or in connection with the City's action on this application, whether or not there is concurrent passive or active negligence on the part of the City. If, for any reason any portion of this indemnification agreement is held to be void or unenforceable by a court of competent jurisdiction, the remainder of the agreement shall remain in full force and effect.

SIGNATURES: I/we certify that I have read, understand and agree with the nine (9) Acknowledgements above.

Applicant: _____ **Date:** _____

Owner: _____ **Date:** _____

Other: _____ **Date:** _____

ATTACHMENTS: Completed IRS Form 1099 (Request for Taxpayer ID Number and Certification).

Request for Taxpayer Identification Number and Certification

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

Print or type
See Specific instructions on page 2.

Name (as shown on your income tax return)

Business name, if different from above

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

Address (number, street, and apt. or suite no.)

Requester's name and address (optional)

City, state, and ZIP code

List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number
: :
: :

or

Employer identification number
: :
: :

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

Part II Certification

Under penalties of perjury, I certify that:

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

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. See the instructions on page 4.

Sign Here

Signature of
U.S. person ▶

Date ▶

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

Note. If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,

State of California, Employment Development Dept as of Jan 2001, LLCs see page 2

- The U.S. grantor or other owner of a grantor trust and not the trust, and
- The U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity not subject to backup withholding, give the requester the appropriate completed Form W-8.

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),
3. The IRS tells the requester that you furnished an incorrect TIN,

4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or

5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See the instructions below and the separate Instructions for the Requester of Form W-9.

Also see *Special rules for partnerships* on page 1.

Penalties

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

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

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

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

Specific Instructions

Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

Sole proprietor. Enter your individual name as shown on your income tax return on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name" line.

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

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

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

Other entities. Enter your business name as shown on required federal tax documents on the "Name" line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the "Business name" line.

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

Exempt Payee

If you are exempt from backup withholding, enter your name as described above and check the appropriate box for your status, then check the "Exempt payee" box in the line following the business name, sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

Note. If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following payees are exempt from backup withholding:

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2),
 2. The United States or any of its agencies or instrumentalities,
 3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities,
 4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
 5. An international organization or any of its agencies or instrumentalities.
- Other payees that may be exempt from backup withholding include:
6. A corporation,
 7. A foreign central bank of issue,
 8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,
 9. A futures commission merchant registered with the Commodity Futures Trading Commission,
 10. A real estate investment trust,
 11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
 12. A common trust fund operated by a bank under section 584(a),
 13. A financial institution,
 14. A middleman known in the investment community as a nominee or custodian, or
 15. A trust exempt from tax under section 664 or described in section 4947.

The chart below shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 15.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 9
Broker transactions	Exempt payees 1 through 13. Also, a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker
Barter exchange transactions and patronage dividends	Exempt payees 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 7

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

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

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited liability company (LLC)* on page 2), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note. See the chart on page 4 for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration office or get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting www.irs.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note. Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

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

Part II. Certification

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

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

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

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

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

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

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, social security number (SSN), or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

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

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes. Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS personal property to the Treasury Inspector General for Tax Administration at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: spam@uce.gov or contact them at www.consumer.gov/idtheft or 1-877-IDTHEFT(438-4338).

Visit the IRS website at www.irs.gov to learn more about identity theft and how to reduce your risk.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ³
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ³
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³
For this type of account:	Give name and EIN of:
6. Disregarded entity not owned by an individual	The owner
7. A valid trust, estate, or pension trust	Legal entity ⁴
8. Corporate or LLC electing corporate status on Form 8832	The corporation
9. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
10. Partnership or multi-member LLC	The partnership
11. A broker or registered nominee	The broker or nominee
12. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

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

³ You must show your individual name and you may also enter your business or "DBA" name on the second name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 1.

Note. If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA, or Archer MSA or HSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You must provide your TIN whether or not you are required to file a tax return. Payers must generally withhold 28% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.