



*Empowering Business. Creating Jobs.*

## GROW MONMOUTH FAÇADE IMPROVEMENT PROGRAM

**BEFORE YOU COMPLETE THE APPLICATION:** Call first to make sure that your business is in an eligible area. Call 732-431-7470 or email [econdev@co.monmouth.nj.us](mailto:econdev@co.monmouth.nj.us) with the address of the business property for which you wish to apply.

**Applicants who have previously received a Grow Monmouth Façade Grant are ineligible for an additional grant for the same location.**

### **Program Goal and Description**

The Monmouth County Board of Chosen Freeholders has established the Grow Monmouth Façade Improvement Program to provide businesses with funds to assist with the improvement of business facades and the replacement of deteriorated or poor quality commercial signs and awnings.

Grants for façade improvements are intended to fund 100% of the project cost up to a maximum of \$1,850.00. **Total project costs cannot exceed this amount and cannot be part of a larger building facade improvement project.**

The program is managed through the efforts of the Grow Monmouth Committee, a committee designated specifically for this program, comprised of staff from the Monmouth County Division of Economic Development and the Monmouth County Division of Planning (Office of Community Development). The Grow Monmouth Committee will convene to evaluate applications to determine eligibility and make grant awards to those proposed projects that are determined to meet the program criteria by remedying substandard commercial building facades, storefronts and improve the overall streetscape in a community. Grant awards will be made on a first come, first serve basis.

### **Program Funding**

The Façade Improvement Program is funded through the Monmouth County Community Development Block Grant (CDBG) Program.

### **Eligibility Criteria**

Based on 2011-2015 American Community Survey Federal census data, the following municipalities contain designated areas of low and moderate income populations which the U.S. Department of Housing and Urban Development has identified as eligible for assistance through the Monmouth County Community Development Program. A business must be located within the municipality's designated area to qualify for the Façade Improvement Program. The following municipalities have some eligible areas; however, **the applicant must call to verify if the address qualifies (732-431-7470):**

- Aberdeen
- Belmar
- Bradley Beach
- Eatontown
- Farmingdale
- Freehold Borough
- Freehold Township
- Hazlet
- Highlands
- Keansburg
- Keyport
- Lake Como
- Manalapan
- Manasquan
- Matawan
- Neptune City
- Neptune Township
- Ocean Township
- Oceanport
- Red Bank
- Tinton Falls
- Union Beach
- Wall
- West Long Branch

### **Specific Objectives in Targeted Area**

- Encourage the visual improvement of storefronts, commercial building facades, signs and awnings;
- Enhance the appearance of the streetscape;
- Reduce vacancies in commercial buildings and storefronts;
- Expand worker and shopper populations in commercial business districts;
- Strengthen or restore the original character of historic buildings;
- Provide a catalyst for others to improve their buildings, signs and awnings.

### **Eligibility for Façade Improvement Program**

- Eligible projects include improvements to commercial buildings and storefronts such as:
  - Exterior elements that improve the aesthetics of the building
  - Exterior painting
  - Removing inappropriate or incompatible exterior finishes and materials (false fronts, such as aluminum panels)
  - Restoring exterior finishes and materials
  - Installation of safety glass
  - Recessing/reconfiguring of existing doors and entrances
  - Repairing or replacing existing storefront window systems
  - Signs attached to buildings (new, repair, replace and/or remove)
  - Exterior building and sign lighting, exterior lighting fixture, display area lighting
  - Awning; new, repairs or replacement of existing
- The grant applicant must be one of the following:
  - Building Owner
  - Business Owner/Tenant -- Tenants must have the property owner's signed approval for proposed projects and must have at least two (2) years remaining in lease at location of proposed project and/or option to renew for at least two years

The grant applicant must owe no outstanding property taxes, fees, judgments, or liens to the State of New Jersey, Monmouth County or municipality in which the structure is located and shall provide certification for the same;

A letter from the local municipal official (zoning or code enforcement officer) stating that the property being improved must have no outstanding code violations other than those remedied by participation in this program;

The proposed project must receive all necessary local approvals and permits;

A Letter of Consistency from the local municipal official (zoning or code enforcement officer) stating that the proposed application meets all local zoning ordinance and design guidelines;

Completion of necessary local historic and environmental reviews. Additional historic and environmental reviews will be done with assistance provided by the Monmouth County Office of Community Development.

Any business located in a flood zone will be required to show proof of flood insurance.

### **Ineligible Project Activities**

- Interior repairs not integral to the exterior façade improvement;
- New building construction or additions;
- Purchase of property/equipment;
- Roof improvements, replacement, or repair;
- Lighting elements not associated with new light fixtures or repaired fixture;
- Removal of architecturally important features;
- Sidewalk repair or curb cuts;
- Planting, landscaping, street trees or street furniture;
- Parking;
- Signs not permanently attached to the building
- Design only projects.

### **Application Review Criteria**

The Grow Monmouth Committee will evaluate applications for eligibility and determine how well a submission satisfies the program criteria. It is anticipated that there may be more demand than available funds. Funding will be provided on a first come, first serve, rolling basis until all grant funds are expended. Grants are limited to one per applicant per location.

Specifically, a project application will be evaluated on the following program criteria:

- A. Degree of visual improvement the proposed project will bring to the business, storefront and the streetscape;
- B. Visual prominence of the project building and its location;
- C. Design Consistency/Compatibility with the municipal design standards/guidelines;
- D. Consistency with municipal master plans, district improvement plans, redevelopment areas, and/or local economic development initiatives;
- E. Businesses that employ and/or serve the needs of low and moderate-income residents in the community in which the business resides.

### **Submission Requirements**

Applicants must submit an application with required attachments (see checklist) to:

**Monmouth County Division of Economic Development  
Hall of Records Annex  
3 East Main Street  
Freehold, NJ 07728**

Applications will be considered only if they are filled out completely and include all items on the attached checklist. **Applicants must contact the Monmouth County Division of Economic Development at 732-431-7470 to discuss their projects prior to submitting an application.**

### **Informational Workshop**

Informational workshops will be scheduled for those wishing to learn more about program eligibility, information required in the application, and the criteria that will be used to evaluate applications. There will also be time for questions.

### **Process for Reviewing Applications**

Upon receipt of the application, the Grow Monmouth Committee will review each application for eligibility and determine its feasibility. The County will offer project agreements to applicants who satisfactorily meet the review criteria. Projects that fail to meet the specific criteria will be given the opportunity to resubmit a revised application upon receipt of a letter from the Grow Monmouth Committee. The applicant has one year to complete the project from the date project agreement is executed.

### **Conditions for Participation**

Each applicant accepted for participation in the Grow Monmouth Façade Improvement Program will be informed of the grant award via a letter from the Monmouth County Board of Chosen Freeholders. The applicant will be required to sign a project agreement with Monmouth County to the effect that the conditions of the Grow Monmouth Façade Improvement Program are understood and will be abided by.

**No work on the project shall commence and no project materials or labor be paid for until the applicant has executed a contract with the County of Monmouth.**

**Project Approvals:** Commercial building façade and storefront improvement projects must comply with all applicable state and local permits. Some projects may also require local Historic Preservation Committee review or Zoning/Planning Board approval. All projects will be required to receive historic preservation approval from the State Historic Preservation Office as well as all necessary environmental reviews per federal regulation 24 CFR 58 requirements; all applications will be submitted by Monmouth County to NJ Department for Environmental Protection for environmental and historical review.

- **Pre-Construction Meeting:** The applicant may request a meeting with the Grow Monmouth Committee prior to executing the project agreement.
- **Security Interest:** If the building being improved is sold or substantially altered within two (2) years from the date the improvements are completed, per the project agreement, the County may require partial repayment of the grant funds on a pro rata basis.
- **Improvement Protection:** Signs and awnings must remain in place and unaltered for two (2) years from the date the improvements are completed, per the project agreement. The County may require partial repayment of the grant funds on a pro rata basis.
- **Reimbursement:** Grant funds **will not be paid in advance** of work being performed. Grantees will be reimbursed upon completion of work in accordance with the project agreement and invoice review and approval. The County will not pay contractors or subcontractors directly for work or services performed.
- **Invoice Review and Approval:** Prior to payment of any invoice for completed work, the invoice must be submitted to the Grow Monmouth Committee for review and signed approval that work was completed per the project agreement. Without this prior approval, grant funds will not be made available for a project. The final invoice will be paid after a Grow Monmouth Committee member has conducted a final inspection and signed off that all work has been satisfactorily completed. Grant payments are made directly to the grantee as reimbursement for costs incurred from the project. The County will not pay contractors or subcontractors directly for work or services performed.
- **Project Cost :** Total project cost cannot exceed \$1,850.00 and must not be part of a larger building facade improvement project. Any project, in part or total, that exceeds this amount will be ineligible for any amount of reimbursement.
- **One Year Completion:** The project must be completed within one (1) year from the date the executed program agreement.

The Façade Program is funded by the Department of Housing and Urban Development's Community Development Block Grant. All relevant federal regulation applies.

**No work on the project shall commence and no project materials or labor be paid for until the applicant has executed a contract with the County of Monmouth.**



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## Monmouth County Board of Chosen Freeholders Grow Monmouth Façade Improvement Program Application

1. Applicant Name (must match completed W-9 form): \_\_\_\_\_

Contact person if different from applicant: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

City, State, ZIP: \_\_\_\_\_

Phone Number: \_\_\_\_\_

Email Address: \_\_\_\_\_

2. Property Project Address, if different from above: \_\_\_\_\_

3. Project Block and Lot number: Block \_\_\_\_\_ Lot \_\_\_\_\_

4. Owner of Record (Name on Deed): \_\_\_\_\_

Relationship of Applicant to Owner: \_\_\_\_\_

(Provide copy of current lease along with authorization from building owner to complete the project if you do not own the building)

5. Approximate age of building: \_\_\_\_\_ Has the building been substantially reconstructed? \_\_\_\_\_ If yes, date: \_\_\_\_\_

7. Number of Stories: \_\_\_\_\_

8. Number of Businesses located in building: \_\_\_\_\_

9. Number of Apartments located in building: \_\_\_\_\_

10. Current Use: \_\_\_\_\_

11. Current Tenants: \_\_\_\_\_

12. Describe the scope of the work proposed. Attach cost estimate for work described and all other items required by Grow Monmouth Façade Improvement Submission Checklist. Please refer to guidelines for eligible projects or call Division of Economic Development at 732-431-7470 with questions.

\_\_\_\_\_  
\_\_\_\_\_



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I (We) certify that all the information provided in this application is true, accurate and complete to the best of my knowledge and belief. If it is found that any submitted information is intentionally inaccurate, I will be subject to penalty. I also understand that my file will not be approved for the Monmouth County Grow Monmouth Façade Improvement Program until all requested information has been forwarded to the program.

\_\_\_\_\_  
Signature of Applicant

\_\_\_\_\_  
Signature of Co-Applicant

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date

**Please attach all items on the checklist.**

**No work on the project shall commence and no project materials or labor be paid for until the applicant has executed a contract with the County of Monmouth.**



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### Grow Monmouth Façade Improvement Submission Checklist

1.	Grant Application including photos – See Submission Requirements
2.	Completed W-9 Form in the name of the applicant. Reimbursement will be made to the applicant as indicated on the completed W-9. If you have any questions, please contact Monmouth County Division of Economic Development @ 732-431-7470
3.	Copy of the Business Registration Certificate of applicant.
4.	Property owner letter of approval (if tenant is applying). If tenant is applying, the property owner must include a letter stating that there are at least two years remaining on the lease. A copy of the lease must be attached.
5.	Letter of consistency from the local municipal official (zoning or code enforcement officer) stating that the proposed application meets all local zoning ordinances and design. If letters of consistency are not available at the time of application submission, you will receive a conditional approval. Upon receipt of all letters the County will issue a final approval.
6.	Copies of necessary building permits if applicable; if no permits are required, include letter from municipality that building permits are not required. If permits are not available at the time of application submission, you will receive a conditional approval. Upon receipt of all applicable permits, the County will issue a final approval.
7.	Letter from local municipal official that there are no outstanding code violations other than those to be remedied by participation in this program.
8.	Statement from applicant that there are no outstanding property taxes, fees, judgement or liens to the State of New Jersey, Monmouth County, or applicable municipality.
9.	Estimate from contractor for complete project, not to exceed \$1850.

**A Project Agreement will be mailed out once the application is reviewed and approved by the Grow Monmouth Committee.**

## Request for Taxpayer Identification Number and Certification

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

Print or type  
 See Specific instructions on page 2.

Name (as shown on your income tax return)	
Business name, if different from above	
Check appropriate box: <input type="checkbox"/> Individual/Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶ ..... <input type="checkbox"/> Exempt payee <input type="checkbox"/> Other (see instructions) ▶	
Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
City, state, and ZIP code	
List account number(s) here (optional)	

### Part I Taxpayer Identification Number (TIN)

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

Social security number
or
Employer identification number

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

### Part II Certification

Under penalties of perjury, I certify that:

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

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

<b>Sign Here</b>	Signature of U.S. person ▶	Date ▶
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### General Instructions

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

#### Purpose of Form

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Payments you receive will be subject to backup withholding if:**

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

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

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

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

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

## Penalties

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

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

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

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

## Specific Instructions

### Name

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

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

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

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

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

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

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

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

### Exempt Payee

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

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

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

The following payees are exempt from backup withholding:

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

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

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 9
Broker transactions	Exempt payees 1 through 13. Also, a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker
Barter exchange transactions and patronage dividends	Exempt payees 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup>	Generally, exempt payees 1 through 7 <sup>2</sup>

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

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

## Part I. Taxpayer Identification Number (TIN)

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

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

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

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

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

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

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

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

## Part II. Certification

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

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

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

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

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

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

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

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

### Secure Your Tax Records from Identity Theft

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

To reduce your risk:

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

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

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

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

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

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

Visit the IRS website at [www.irs.gov](http://www.irs.gov) to learn more about identity theft and how to reduce your risk.

### What Name and Number To Give the Requester

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

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

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

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

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

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

### 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.