



## City of Naperville Home Energy Savings Program



The City of Naperville has received funds from the Department of Energy (DOE) through the American Recovery and Reinvestment Act (ARRA) to perform residential home energy evaluations for incorporated Naperville residents. The energy evaluations will be available to residents age 55 and older who own a home built prior to 1980. A minimum of 350 energy evaluations will be conducted by the city. **The application period for the Home Energy Savings Program is November 2 through November 30, 2009.** Residents selected to participate in the Home Energy Savings Program will be notified by mid-December 2009.

Certified Energy Technicians employed by the City of Naperville will conduct the energy evaluations to determine the overall energy efficiency of a home. Based on this energy evaluation, technicians will provide residents with information on potential changes to make their home more energy efficient. Changes can include a range of items, including new weather stripping, caulking, light bulbs, programmable thermostats, insulation, new windows, ENERGY STAR appliances and combustion equipment.

Residents who participate in the energy savings program are required to sign a contract with the city since qualified residents may be eligible for a 50% reimbursement, up to \$1,500, to assist them in making energy improvements to their home. In order to receive matching funds, all improvements need to be completed, verified by a follow-up inspection by the city, and validated with detailed receipts within three months of receiving the energy evaluation report from the city.

### **FAQs**

#### **How Do I Qualify for the Program?**

Incorporated Naperville residents age 55 and older who own a home built prior to 1980 qualify for the program.

#### **How Many Applications Will the City Accept for the Program?**

All residents who meet the qualifications of the program can apply for an energy evaluation. Since the available funding for the program will limit the total number of energy evaluations the city will be able to perform, qualified applicants will be randomly selected through a lottery process. The selection process will narrow the total number of energy evaluations to 350.

#### **What Are the Benefits of the City's Residential Energy Evaluations?**

Naperville's home energy savings program provides eligible residents with a **FREE** city-conducted energy evaluation to determine how they can make their home more energy efficient. Private sector energy evaluations are estimated to cost upwards of \$600-\$800. Residents who make energy

improvement to their homes may benefit from reduced utility bills as well as be eligible for certain tax credits.

### **How Much Money Am I Eligible to Receive?**

Residents who qualify under the program may be eligible for a 50% reimbursement for energy improvements made to their home, up to \$1,500. In order to receive funds, improvements need to comply with recommendations from the home evaluation report. After completion, the work will be verified through a follow-up evaluation by the city, and validated with detailed receipts within three months of receiving the evaluation report from the city.

### **Where Can I Obtain a Notary Signature?**

A number of members of city staff are Notaries Public. They can notarize your application at no cost. Visit the Transportation, Engineering and Development Business Group located on the first floor of the Naperville Municipal Center to have your application notarized.

### **How Can I Find Out More?**

For more information, please visit the City of Naperville's Web site at [www.naperville.il.us/HESP.apx](http://www.naperville.il.us/HESP.apx). You may also contact a customer service representative by phone at (630) 420-6077.

## **APPROVAL PROCESS FOR QUALIFIED GRANT APPLICATIONS**

### **1. Complete and Submit Home Energy Savings Program Application (see APPLICATION form)**

Completed applications must be submitted to the City of Naperville between November 2 and November 30, 2009 in order to be eligible for the selection process. All completed applications that qualify under the criteria of the program will be entered into a lottery drawing whereby applicants will be randomly selected to participate in the program. A total of 350 applicants will be selected for an energy evaluation.

### **2. Approval of Energy Evaluation by the City**

Applicants that apply will be informed by mid-December 2009 if they have been selected for an energy evaluation.

### **3. Execution of the Energy Evaluation Reimbursement Agreement (see AGREEMENT form)**

A Matching Energy Evaluation Reimbursement Agreement specifying the responsibility of the grant recipient and the City of Naperville must be executed by all selected candidates. This agreement must be signed and submitted to the city by January 8, 2010 and prior to the energy evaluation being conducted. As part of the agreement, applicants will be eligible for a 50% reimbursement, up to \$1,500, for energy improvements made to their home in conjunction with the city's energy evaluation report. Reimbursement will require the submittal of paid contractor receipts and verification of work being done at the property.

#### **4. Initial Energy Evaluation**

Energy evaluations will be conducted by the city's Certified Energy Technicians. The energy evaluations will determine the energy efficiency of a home and specify changes that can be made to improve the home's energy efficiency. The average initial energy evaluation will take approximately 1.5 to 3 hours and will require access to all portions of your home, including the basement and attic. Energy evaluations will include a blower door test and infrared testing for air leakage along with an inventory of appliances and building insulation materials.

#### **5. Begin Work – Permits and Contractor Selection**

After the contract has been executed and the evaluation has been completed, an "Energy Evaluation Report" will be sent to the applicant by the city. The homeowner will need to review the report and determine which improvements they intend to pursue for their home. Where applicable, a building permit will be required in compliance with the Naperville Municipal Code. Contact a customer service representative at (630) 420-6077 to determine whether or not your project will require a building permit.

#### **6. Follow-Up Evaluation/Completion of the Project**

After the improvements have been made, a follow up evaluation will be conducted. This evaluation will take approximately 1 to 2 hours and will require access to all portions of your home. During this evaluation, the work will be approved for compliance with the original evaluation recommendations and building codes. In the event the City finds the finished work product does not meet code requirements, or is not consistent with the approved grant application and evaluation report issued by the city, the City may not provide reimbursement for work completed.

#### **7. Payment of the Grant (see REIMBURSEMENT form)**

Grant recipients shall provide an Energy Evaluation Reimbursement Form and all detailed receipts (including copies of cancelled checks) for work completed at their home to the City of Naperville. The city will provide reimbursement up to the agreed upon maximum after eligible grant work has been evaluated and certified as to its completion and compliance with the approved grant application.

Please note, if the homeowner conducts the improvements themselves, only invoices for materials may be submitted for reimbursement.

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**City of Naperville  
Home Energy Savings Program  
APPLICATION**



**DEADLINE: NOVEMBER 30, 2009**

A downloadable version of the Home Energy Savings Program application is available on-line at [www.naperville.il.us/hesp.aspx](http://www.naperville.il.us/hesp.aspx).

Address of Project Property:	
Project Property Owner's Name:	
Project Property Type (Single Family; Townhome; Duplex):	
Owner's Mailing Address (if different from above):	
Owner's Phone Number:	
Owner's E-Mail:	
<b><i>THE FOLLOWING INFORMATION MUST BE VALIDATED WITH ATTACHMENTS OF SUPPORTING DOCUMENTATION AS SPECIFIED BELOW.</i></b>	
Age of Project Property Owner (Valid Driver's License, State I.D., or Birth Certificate):	
Age of Project Property (Property Tax Record):	
Project Property Owner Signature:	
By signing the above I am validating that the above information and required attachments are true. Any false information provided in this application will result in the rejection of said application and the reimbursement of any city funds disbursed to me as a result of this program.	

<i>For Internal Use Only:</i>	
DATE STAMP	TRACKING NUMBER:  -----

**Disclosure of Beneficiaries/Trust Disclosure:**

This section must be completed and attached to any grant application submitted to the City of Naperville. This form is used to ensure that the applicant has a recognized, vested interest in the property. This form is required by persons applying for permits, licenses, approvals or benefits from the City of Naperville.

1. Applicant Name: \_\_\_\_\_

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

2. Nature of Applicant: (Please check one)

- a. Natural Person \_\_\_\_\_
- b. Corporation \_\_\_\_\_
- c. Land Trust/Trustee \_\_\_\_\_
- d. Trust/Trustee \_\_\_\_\_
- e. Partnership \_\_\_\_\_
- f. Joint Venture \_\_\_\_\_

3. If applicant is an entity other than described in Section 2, briefly state the nature and characteristics of applicant:

\_\_\_\_\_

4. If in your answer to Section 2 you checked box b, c, d, e or f, identify by name and address each person or entity which is a 5% shareholder in the case of a corporation, a beneficiary in the case of a trust or land trust, a joint venture in the case of case of a joint venture, or who otherwise has a proprietary interest, interest in profits and losses or right to control such entity:

a. \_\_\_\_\_ b. \_\_\_\_\_

c. \_\_\_\_\_ d. \_\_\_\_\_

5. Name, address and capacity of person making this disclosure on behalf of the applicant:

\_\_\_\_\_

**IMPORTANT NOTE:** In the event your answer to Section 5 identifies entities other than a natural person, additional disclosures are required for each entity.

**VERIFICATION**

I, \_\_\_\_\_, being first duly sworn under oath, depose and state that I am the person making this disclosure on behalf of the applicant, that I am duly authorized to make this disclosure, that I have read the above and foregoing Disclosure of Beneficiaries, and that the statements contained therein are true in both substance and fact.

Signature: \_\_\_\_\_

Subscribed and Sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_.

\_\_\_\_\_  
Notary Public

This application for a Residential Energy Evaluation Program is hereby believed to be complete and accurate.

Owner Signature: \_\_\_\_\_

**Print Owners Name:** \_\_\_\_\_

**STATE OF ILLINOIS     )**  
**COUNTY OF DUPAGE    )**  
**CITY OF NAPERVILLE )**

The foregoing petition was acknowledged before me by \_\_\_\_\_  
*[Name of Notary]*

on the \_\_\_\_ day of \_\_\_\_\_, 20 \_\_.

Notary Public Signature: \_\_\_\_\_

**Notary Public Name:** \_\_\_\_\_

Completed applications must be received by the City of Naperville no later than 5 p.m. on Monday, November 30, 2009. Applications may be submitted to the Transportation, Engineering and Development Business Group, located on the first floor of the Naperville Municipal Center, 400 S. Eagle Street. . The Municipal Center is open from 8 a.m. to 5 p.m. Monday – Friday. Applications may also be submitted via mail to:

City of Naperville  
ATTN: Rick Trujillo, Project Manager  
Transportation, Engineering, and Development Business Group  
400 S. Eagle Street  
Naperville, IL 60540

**The complete application, including any supporting documentation is due to the city by 5 p.m. on November 30, 2009.**

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**City of Naperville, Illinois**  
**Energy Evaluation Reimbursement Agreement**  
**for Energy Improvements at ADDRESS**

**THIS AGREEMENT** is entered into this DAY OF MONTH day of MONTH, YEAR by and between the City of Naperville (hereinafter, the “City”), an Illinois municipal corporation, 400 S. Eagle Street, Naperville, Illinois, and PROPERTY OWNER’S NAME (hereinafter, “Grantee”), an individual, ADDRESS (address); and

**RECITALS**

**WHEREAS**, the City has implemented a Energy Evaluation Reimbursement Program for energy improvements made to residential homes within the City as approved by the City in accordance with the Home Energy Savings Program funded through the American Recovery and Reinvestment Act (ARRA) ; and

**WHEREAS**, the City will reimburse 50% of approved energy improvements made to residential homes, up to a maximum of \$1,500.00; and

**WHEREAS**, Grantee has submitted an application for a Energy Evaluation and was approved by the Development Services Team Leader to conduct the project as specified in EXHIBIT A, Grantee’s application, to this document; and

**NOW, THEREFORE**, the City and Grantee, in consideration of the mutual covenants set forth below, hereby agree as follows, having first found the foregoing recitals as fact:

**AGREEMENT**

**ARTICLE 1: SCOPE/COMPENSATION/REPORTING/TERM**

- A. **Scope.** The City agrees to conduct an Energy Evaluation at the Grantee’s residence in Naperville. The Grantee acknowledges that in order for the City to conduct an Energy Evaluation, a certified energy technician from the City will enter the Grantee’s residence and evaluate the residence for energy deficiencies. The evaluation will include any and all living space, in addition to any attic and basement areas. The City will provide to the Grantee the Energy Evaluation Report and a list of recommended energy improvements that can be made.

**B. Compensation.** For any energy improvements made in conjunction with the City's Energy Evaluation Report and specifically listed in the Report, the City agrees to make a 50% reimbursement, up to \$1,500.00, to Grantee. Prior the making the reimbursement, the following documents shall submitted to the City in conjunction with the Matching Energy Evaluation Reimbursement Form: 1) an itemized worksheet of all energy improvements made by the Grantee since the issuance of the City's report; 2) proof of completion and inspection of work by the City; 3) detailed receipts documenting proof of services and materials used; 4) proof of payment for services and materials; 5) copy of approved permit(s) if applicable.

**B. Reporting.** The Grantee agrees to furnish the City with monthly home energy costs for 12 months prior to the Energy Evaluation and 12 months after said improvements are made to the property at ADDRESS in order for the City to determine the efficiency of the energy improvements.

**C. Term of Agreement.** Grantee must complete the energy improvements and apply for reimbursement funds within 3-months of receiving the City's Energy Evaluation Report. Reimbursement funds shall be sought only after the project is completed in accordance with this Agreement and the Matching Energy Evaluation Reimbursement Form and any other local or state permit requirements.

## **ARTICLE 2: PROJECT COSTS AND PAYMENTS**

**A. Use of Grant Funds.** Grantee agrees that reimbursement may not be sought for activities outside the scope of the City's Energy Evaluation Report. In the event Grantee changes the approved project or makes energy improvements that are outside the scope of the Energy Evaluation Report and without the prior consent of the City, project will not be eligible for reimbursement.

**B. Payments.** Grantee shall apply for reimbursement on a one time basis after this agreement is signed by the Grantee and returned to the City and all project work is completed, evaluated (permitted as required), validated with detailed receipts, paid for by Grantee, and approved by the City. No funds will be paid to Grantee until the City has inspected and approved the work as described in attached approved application. Written requests for reimbursement shall be submitted by the Grantee to the City using the form provided in attachment B to this agreement with supporting information detailed in attachment C.

## **ARTICLE 3: COMPLIANCE REQUIREMENTS AND ASSURANCES**

**A. Non-Sponsorship.** Grantee agrees that the City, in making this reimbursement, does not in any way act as sponsor of the project except if so agreed upon in writing in advance by both the Grantee and the Naperville City Council.

**B. Non-Discrimination.** Grantee agrees that no person shall on the grounds of race, color, religion, national origin, sex, disability, sexual orientation, or age, while otherwise qualified, be excluded from participation in, be denied benefits of, or be otherwise subjected to discrimination under any project or activity including employment supported in whole or in part by funds provided under this reimbursement.

## **ARTICLE 4: INSURANCE AND INDEMNIFICATION**

A. **Hold Harmless, Defense and Indemnification.** Grantee hereby assumes liability for and agrees to protect, hold harmless, defend and indemnify the City and its elected officials, assigns, officers, directors, employees, agents and servants from and against any and all liabilities, obligations, losses, damages, penalties, judgments, settlements, claims, actions, suits, proceedings, costs, expenses and disbursements, including legal fees and expenses, of whatever kind and nature, imposed on, incurred by or asserted against the City, its successors, assigns, officers, directors, employees, agents and servants, in any way relating to or arising out of a claim made by a third party with respect to any of the following:

1. The use or application of reimbursement proceeds;
2. The violation by Grantee of any of its covenants or agreements under the Agreement;
3. Any action or failure to act in connection with the performance or operation of the project;
4. Any act or failure to act of any officer, employee, agent or servant of Grantee; and
5. Any injury to any person, loss of life, or loss or destruction of property in any way arising out of or relating to the performance or operation of the Project.

The City agrees to notify Grantee in writing of any claim or liability in which the City believes to be covered under this paragraph. The City shall tender, and Grantee shall promptly accept tender of, defense in connection with any such claim or liability. The counsel retained by Grantee to defend the City shall be reasonably satisfactory to the City, and the City shall be kept fully informed in writing of the status of the proceeding.

Notwithstanding anything in this Agreement to the contrary, the obligations contained in this paragraph shall survive the termination of the Agreement.

## **ARTICLE 5: PROJECT TERMINATION**

A. **Termination.** The City may terminate this Agreement as provided in the Paragraph D below. Grantee may terminate this Agreement at any time prior to receipt of grant monies or the commencement of the herein referenced project by written notification to the City. After project commencement, this Agreement may be amended by mutual agreement among the parties. A project shall be deemed commenced when Grantee makes any expenditure or incurs any obligation after execution of this Agreement in furtherance of this project.

B. **Discontinuation of Work/Outstanding Obligations.** In the event of termination by the City, Grantee shall be responsible for all outstanding obligations of eligible project costs incurred up to the date of termination.

C. **Terms for Termination.** Failure by Grantee to comply with any of the above cited Agreement terms shall be cause for the suspension or termination of all grant assistance

obligations thereunder, unless, in the judgment of the City, such failure was not due to the fault, responsibility or control of Grantee.

- D. **Terms for Cure.** The parties agree that in the event of a breach of this Agreement by Grantee and notification from the City, Grantee shall have fifteen (15) days to cure or correct the breach. If the breach is not cured or corrected, the City shall thereafter have full right and authority to terminate this Agreement, to take such actions as deemed necessary to enforce the provisions of this Agreement, to prevent the continued breach or violation thereof by Grantee, to seek any other remedy that may be available by law. The City reserves the right to demand return of any funds awarded under this Agreement. If the City prevails in any litigation, Grantee shall be required to pay the City's costs, including but not limited to reasonable attorneys' fees.
- E. In the event the project is not completed as provided for herein by the due date, Grantee will not receive any reimbursement grant funds from the City.

## **ARTICLE 6: NOTICES**

- A. All notices, requests, demands and other communications which are required or permitted to be given under this Agreement shall be in writing and shall be deemed to have been duly given upon delivery, if delivered personally, or on the fifth (5th) day after mailing if sent by registered or certified mail, return receipt requested, first-class postage prepaid, as set forth below. Faxed communications are a convenience to the parties, and not a substitute for personal or mailed delivery.
1. If the City, to:  
John J. Rutkowski  
Operations Manager  
TED Business Group  
City of Naperville  
400 S. Eagle Street  
Naperville, Illinois 60540
  2. If Grantee, at the address first above written with a copy to  
**RESIDENTS ADDRESS**  
or otherwise by notice served in accordance with this Article.

## **ARTICLE 7: MISCELLANEOUS**

- A. **Applicable Law.** The laws of Illinois, including its conflicts of law provisions, shall apply to interpretation and enforcement of this Agreement. The venue shall be the Eighteenth Judicial Circuit, DuPage County, Illinois.
- B. **Severability.** In the event any provision(s) of this Agreement are found by a court of competent jurisdiction to be in violation of applicable law, provision(s) unaffected thereby shall remain in effect.

C. **Entire Agreement.** This document and the attachments represent the entire Agreement between the City and Grantee. Any and all prior agreements, undertakings written and oral, are hereby superceded.

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**IN WITNESS WHEREOF**, the parties hereto have executed this Agreement on the day and year first written above.

**CITY OF NAPERVILLE**

**GRANTEE**

\_\_\_\_\_  
By: Richard Dublinski  
Team Leader

\_\_\_\_\_  
Name:  
Address:

**ATTEST**

**ATTEST**

\_\_\_\_\_  
By: Pam LaFeber, PhD  
City Clerk

\_\_\_\_\_  
Name:  
Title:



# City of Naperville Home Energy Savings Program



## MATCHING ENERGY EVALUATION REIMBURSEMENT FORM REQUEST FOR PAYMENT

OWNER Name: \_\_\_\_\_ Phone Number: \_\_\_\_\_

OWNER Address: \_\_\_\_\_

ADDRESS of Energy Improvements: \_\_\_\_\_

OWNER E-Mail Address: \_\_\_\_\_

FED TAX ID#: \_\_\_\_\_ (Attach W-9 form)

TAX TYPE: Social Security  Federal Tax

### REIMBURSEMENT REQUEST FOR:

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

(Refer to *Required Documentation for payment* sheet for additional requirements/paperwork for payout)

AMOUNT OF REQUEST: \$ \_\_\_\_\_

I certify that this request for payment has been drawn in accordance with the terms and conditions of the Agreement between the City and myself and that I have submitted the required documentation needed for reimbursement. I further certify that the information submitted is true and correct.

\_\_\_\_\_  
Signature

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

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

Subscribed and Sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Notary Public

**REQUIRED DOCUMENTATION  
FOR  
MATCHING ENERGY EVALUATION REIMBURSEMENT**

When requesting reimbursement grant payment, submit the following:

1. Completed request for payment sheet (Make sure to list out completed items.)
2. Itemized list of all energy improvements made since the issuance of the City's Energy Evaluation Report
3. Complete W-9 form
4. Original invoice/bill for work completed itemizing material and labor costs
5. One copy of proof of payment for work completed
6. Copy of approved permit paperwork (if applicable)

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## Request for Taxpayer Identification Number and Certification

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

<b>Print or type See Specific Instructions on page 2.</b>	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>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.

### 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>1</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.

## 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.

## 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.