

## **EXTERIOR IMPROVEMENT GRANT PROGRAM DESCRIPTION & APPLICATION**

### **Program Purpose**

The City of Highland Park is committed to supporting the local business community, laying solid foundations for sustaining a balanced and healthy business climate. The Exterior Improvement Grant Program (Program) is one of several initiatives demonstrating the City's support to business and the economic vitality of the community. The Program provides financial assistance and an incentive to owners of commercial property and sales-tax-generating businesses operating in one of the City's commercial districts to improve the look and functionality of their property and place of business.

### **Financing Structure**

Eligible owners of commercial/retail buildings and business owners operating within a commercial/retail building in a commercial district within the City of Highland Park may apply for an Exterior Improvement grant that may reimburse up to 50% of the approved expenses to a maximum reimbursement of \$20,000 for eligible improvements. One application per year up to the maximum amount. Applicants may seek an additional \$20,000 in Grant funding for other eligible improvements annually to a maximum of \$100,000 over five years.

Funds are available on a first-come, first-served basis. The City's contribution is a grant in the form of a rebate of up to 50%. Payment shall only be made after the project is complete, paid receipts are submitted to the City Manager's Office, and the City Council approves disbursement.

If the business ceases operations in Highland Park, the following payback schedule will apply:

<b>Term of Grant Expired</b>	<b>Less than 1 Year</b>	<b>1 - 2 Years</b>	<b>More than 2 Years</b>
\$ Repaid to City	66%	33%	0%

### **Eligibility**

The following prerequisites define eligibility:

- The business must be owned and operated within the United States, not owned by a parent corporation;
- The business operates within the City of Highland Park and produces sales tax;
- Owners of commercial property are eligible when an eligible business occupies the subject property or where such property owner has executed a lease agreement for future occupancy with an eligible business as described in this document.
- Eligible applicants may apply for a Grant annually (for five consecutive years) but may not reapply for the same improvement for five years.
- Grant applications may be submitted before initiating eligible improvement(s) but no later than 30 days after completing the applicable improvement(s)

## **Ineligibility**

The following stipulations, without limitation, delineate under what circumstances a property owner or business owner would not qualify for the Program:

- If the business moves to another location within the City of Highland Park, it would not have to pay back the grant but would not be eligible to apply for Grant funding for the same eligible improvements at their new location for five years from the date of the original Grant award.

## **Eligible Improvements and Reimbursements**

- Improvements must be visible from the right-of-way and enhance the appearance of the building
- Removing excess exterior materials
- Repairing building damage and deterioration and restoring original building materials
- Building cleaning (acid or pressure wash, or steam cleaning and tuck pointing)
- Designing, manufacturing, and installing new awnings and signage
- Improving accessibility
- Replacing, repainting, or restoring exterior doors
- Repairing or upgrading exterior lighting
- Painting
- Replacing, repainting, or restoring graphics (permanent)
- Replacing, repainting, or restoring gutters
- Replacing or repainting windows

- Replacing, repainting, or restoring that portion of a roof that is visible from the right-of-way
- Installing, replacing, repainting, or restoring permanent signs
- Replacing, repainting, or restoring trash enclosures that are visible from the right-of-way, or if undertaken as part of a comprehensive exterior improvement project
- Installing or replacing landscaping
- Purchasing outdoor dining furniture and décor
- Installing a parklet for outdoor dining
- Architect's and contractor's fees explicitly related and exclusively to an eligible improvement

### **Ineligible Improvements**

- New construction is defined as any alteration or enlargement of a building that requires the removal of more than 40% of the total linear feet of the existing exterior walls of the building measured around the outer perimeter of the building.
- Interior improvements of any kind, including, without limitation, interior accessibility improvements.
- Mural design and installation

## Application Review and Approval Process

- Applications are available from the City Manager's Office or on the City's website at [www.cityhpil.com/extimprovementgrant](http://www.cityhpil.com/extimprovementgrant)
- Applicant must submit a completed application form to the City Manager's Office along with the following:
  - Two itemized cost estimates from licensed contractors for all eligible improvement(s)
  - Digital photo of the existing façade
  - Digital photo of the proposed project area
  - Electronic version of a professional rendering of the improvement(s) within the context of the subject area, as required by City staff
  - Completed W-9 and Vendor forms
  - Once the project is completed, an electronic version of one picture of the improvement(s) and one picture of the improvement(s) within the context of the subject area
- Applications may be submitted before improvements are initiated
- Applications submitted after initiating improvement(s) will be accepted no later than thirty (30) days after project completion
- Applications will be reviewed by staff within 15 days of submission to determine eligibility
- Priority will be given to those projects that exhibit a clear and substantial public benefit
- If eligible, staff will notify the applicant of the time, date, and place of the public meeting at which the application will be considered
- Applicant or its designee must be present at all public meetings at which the proposed façade projects will be discussed

- The City Council has the final authority to approve the disbursement of the rebate
- If an application is approved, the applicant is responsible for future maintenance of the eligible improvement(s) installed pursuant to the Program
- The Applicant is responsible for compliance with the Illinois Prevailing Wage Act (820 ILCS 130/0.01 *et seq.*) to the extent applicable.
- Applicant agrees to repair any damage to any public right-of-way that may be caused by or in connection with the installation of the eligible improvement(s)
- One application per year up to the maximum amount will be accepted
- Applicant agrees not to reapply for another grant for the same improvement within five years of the City's grant approval
- Applicant may not alter, tear down, or remove the eligible improvement(s) installed pursuant to this program
- Construction must be completed within 120 days from the grant approval date
- An extension may be granted, provided the applicant has applied for the proper City permits within 30 days of the approval letter; if it is difficult to obtain the issuance of these items in a timely fashion, the applicant may formally request an extension in writing and provide copies of all permit applications to the City Manager's Office along with an explanation of the basis for why such an extension should be granted.
- Failure to complete such work within the 120-day deadline without applying for and being granted an extension shall constitute a material breach of the Program requirements, resulting in the withdrawal of funding for the applicant's project without further notice.
- Upon project completion, the applicant must contact the Building Division to schedule an improvement(s) inspection and notify the City Manager's Office of the inspection date.
  - The City Manager's Office will contact the Building Division to confirm that the project was satisfactorily completed and complies with the Program's guidelines and the pre-approved plans.

- Once compliance with the Program's guidelines is confirmed, the applicant will be notified and, from that date, has 60 days to submit paid invoices and canceled checks from the selected contractor that show all work has been paid in full. Failure to do so will result in the applicant forfeiting the award.
- Payment will be made to the grantee after the project is completed as agreed and approved per the final inspection. All cost receipts and applicable lien waivers are submitted by the property owner or business owner to the City Manager's Office and reviewed and approved by City staff, and the City Council approves disbursement.



## EXTERIOR IMPROVEMENT GRANT PROGRAM APPLICATION

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**City of Highland Park**  
**Office of Business Development**  
**1707 St. Johns Avenue**  
**Highland Park, Illinois 60035**  
**847.926.1027**

Business Name: \_\_\_\_\_

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

Type of Business Activity: \_\_\_\_\_

Applicant Name: \_\_\_\_\_

Address, City, State, Zip: \_\_\_\_\_

Phone #: \_\_\_\_\_ Email: \_\_\_\_\_

Property Owner Name if Different than Applicant: \_\_\_\_\_

Property Owner Address, City, State, Zip: \_\_\_\_\_

Property Owner Telephone: \_\_\_\_\_

Does the business meet all the eligibility criteria?

- The business is located and operating in a commercial building within a commercial district in the City of Highland Park;
- The business produces sales tax;
- The business is owned and operating within the United States, and;
- A parent corporation does not own the business:

Yes \_\_\_\_ No \_\_\_\_



If the applicant is a commercial property owner, do you have a lease agreement executed for future occupancy of an eligible business as described in this document?

Yes \_\_\_\_ No \_\_\_\_

Describe the proposed improvement(s) to the building:

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Project Cost:

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Describe how the proposed improvement(s) will advance the goals of the Program:

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All application materials must be submitted to the City Manager's Office along with the application. Partial applications will not be accepted.

**Please provide the following materials with your completed application at the time of your submission:**

- The property owner's written consent to implement the improvement(s) and participate in the Program, either directly on the application form or via email
- A professional rendering of improvement(s) within the context of the subject area, as may be required by staff dependent on type of improvement(s)
- An electronic picture of the existing façade, landscape, or area to be improved
- An electronic picture of the proposed project area
- Once the improvement(s) is/are completed, one electronic picture of the improvement(s), and one electronic picture of the improvement(s) within the subject area
- Two written itemized competitive cost estimates from qualified, licensed contractors must be obtained for all eligible expenditures proposed under this program
- Completed W-9 form

The Applicant \_\_\_\_\_ asserts that the preceding information is correct and will comply with all City regulations applicable to this program. The applicant fully understands that the City Manager's Office can make no variances to the guidelines or requirements except as authorized in writing. The applicant fully understands that if their project fails to meet federal regulations or municipal ordinances, they will be ineligible for a rebate and agree to forfeit all rights pursuant to the acquisition or recovery of any claims or damages regarding those funds. The applicant also agrees to comply with the Program guidelines in the Exterior Improvement Program Ordinance and Program Description. The applicant agrees that in the event of their breach of any condition or provision, as described in the Exterior Improvement Program Ordinance and Description, the City of Highland Park has the right to terminate this agreement on thirty (30) days' notice and to cancel this agreement, without prejudice to any other rights or remedies of the City. The applicant understands that they must submit detailed cost documentation, including canceled checks, bills, copies of building permits, and professional rendering. If the applicant is other than the property owner, written consent by the property owner must be provided below.

Applicant's Signature

Date

\_\_\_\_\_

\_\_\_\_\_

**If the Applicant is other than the owner of the building, the following line must be completed:**

I certify that I, the trustee and owner of the property, give the above-signed applicant authority to implement improvement(s) at the above property as may be required under the Exterior Improvement Program.

Property Owner's Name

Property Owner's Signature

Date

\_\_\_\_\_

\_\_\_\_\_

January 4, 2024

## Vendor Registration/ Certification

Please complete and return this form along with your Form W-9 to [finance@cityhpil.com](mailto:finance@cityhpil.com) or mail to City of Highland Park, 1707 St. Johns Ave, Highland Park, IL 60035

### I. Business Name

Name \_\_\_\_\_ Taxpayer ID (EIN or SSN) \_\_\_\_\_

Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

Telephone \_\_\_\_\_ Web Address or URL \_\_\_\_\_

### II. Contact Names

Purchase Order Contact:

Email \_\_\_\_\_ Telephone \_\_\_\_\_ Fax \_\_\_\_\_

Accounts Payable Contact:

Email \_\_\_\_\_ Telephone \_\_\_\_\_ Fax \_\_\_\_\_

Remit Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

### III. Type of Organization

### IV. Vendor Certification (per IL P.A. 102-0265) **DO NOT LEAVE THIS SECTION BLANK**

**This information is collected for reporting purposes only and not vendor selections**



Please check any of the following that apply to the ownership of your firm



For each box checked, a copy of the certification is required

Minority-owned business (MBE)

Veteran-owned Business Enterprise (VBE)

**N/A - These categories do not apply to my business**

Woman-owned business (WBE)

Service-Disabled Veteran-owned Business Enterprise (SDVBE)

Business Enterprise Program (BEP)

Veteran-Owned Small Business (VOSB)



Questions? Hold your mouse over any check box for definitions of each certification or see attached document

Small Disadvantaged Businesses (SDB)

Persons with Disabilities Owned Business Enterprise (PDBE)

I certify by completion of this form that:

1. The number shown on this form is my correct taxpayer identification number.
2. I am not subject to backup withholding due to failure to report interest and dividend income.
3. I am a U.S. person.

The Internal Revenue Service does not require your consent to any provision of this document other than the certifications required to avoid backup withholding.

Signature

Date

# Vendor Registration/ Certification Instructions

## Section I Business Name

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return. Any “doing business as” should be entered after the name on the same line.

## Section II Contact Names

Purchase Order Contact should be organization’s Sales Department contact information.

Accounts Payable Contact should be organization’s Account Receivable Department contact information.

## Section III Type of Organization

IF the entity/person on line 1 is a(n) . . .	THEN enter . . .
• Corporation	Corporation
• Individual • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	Individual
• LLC treated as a partnership for U.S. federal tax purposes, • LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or • LLC that is disregarded as an entity separate from its owner, but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	Limited Liability Company
• Partnership	Partnership
• Trust/estate	Trust/estate

## Section IV: Vendor Certification - Definitions

**MBE** – a business which is at least 51% owned by one or more minority persons, or in the case of a corporation, at least 51% of the stock in which is owned by one or more minority persons; and the management and daily business operations of which are controlled by one or more of the minority individuals who own it.

**WBE** – a business which is at least 51% owned by one or more women, or, in the case of corporation, at least 51% of the stock in which is owned by one or more women; and the management and daily business operations of which are controlled by one or more of the women who own it

**BEP** – assist business owned by minorities, women and people with disabilities gain access to the State of Illinois procurement process. BEP certification with the State of Illinois can also open door to opportunities with other public and private entities which are looking for diverse suppliers.

**SDB** – a small business owned and controlled by socially and economically disadvantaged individuals as defined by Federal Acquisition Regulation (FAR) 19.001.

**VBE** – a small business (i) that is at least 51% owned, controlled and managed by one or more Eligible Veterans or in the case of corporation, at least 51% or more of the stock of which is owned, controlled and managed by one or more Eligible Veterans. \*See below for definition of Eligible Veteran and Armed Forces.

**SDVBE** – a small business (i) that is at least 51% owned, controlled, and managed by one or more qualified service disabled veterans or in the case of corporation, at least 51% or more of the stock of which is below for definition of service-disabled veterans and service connected disability.

**VOSB** – a small business that is at least 51% owned by one or more veterans; or, if a publicly owned business, at least 51% of the stock is owned by one or more veterans. Also, one or more veterans control management and daily business operations of the firm.

**PDBD** – a small business (i) that is at least 51% owned, controlled and managed by one or more Person with a Disability; or in the case of a corporation, at least 51% or more of the stock of which is owned, controlled, and managed by one or more Persons with a Disability. \*See below for definitions of Disability and Disabled.

### \* Additional Definitions

\* **Eligible Veteran**: Eligible Veteran means a person who (i) has been either a member of the armed forces of the United States or, while a citizen of the United States, was a member of the armed forces of allies of the United States in time of hostilities with a foreign country and (ii) has served under one or more of the following conditions: (a) the veteran served a total of at least 6 months; (b) the veteran served for the duration of hostilities regardless of the length of the engagement; (c) the veteran was discharged on the basis of hardship; or (d) the veteran was released from active duty because of a service connected disability and was discharged under honorable conditions.

\* **Armed Forces**: Armed forces of the United States means the United States Army, Navy, Air Force, Marine Corps, Coast Guard or service in active duty as defined under 38 U.S.C. Section 101. Service in the Merchant Marine that constitutes active duty under Section 401 of federal Public Act 95-202 shall also be considered service in the armed forces for purposes of this Division.

\* **Service-Disabled Veteran**: Service-Disabled Veteran means an Eligible Veteran who has been found to have 10 percent or more service-connected disability by the United States Department of Veterans Affairs or the United States Department of Defense.

\* **Service-connected disability**: Service-connected disability means a disability incurred in the line of duty in the active military, naval or air service as described in 38 U.S.C. 101(16).

\* **Disability or disabled**: Disability or Disabled means, with respect to an individual, a physical or mental impairment that substantially limits one or more of the major life activities of the individual, a record of physical or mental impairment that substantially limits one or more of the major life activities of the individual, or being regarded as an individual with a physical or mental impairment that substantially limits one or more of the major life activities of the individual.

# Request for Taxpayer Identification Number and Certification

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

▶ Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

Print or type. See Specific Instructions on page 3.	<p><b>1</b> Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.</p> <hr/> <p><b>2</b> Business name/disregarded entity name, if different from above</p> <hr/> <p><b>3</b> Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only <b>one</b> of the following seven boxes.</p> <p><input type="checkbox"/> Individual/sole proprietor or single-member LLC      <input type="checkbox"/> C Corporation      <input type="checkbox"/> S Corporation      <input type="checkbox"/> Partnership      <input type="checkbox"/> Trust/estate</p> <p><input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____</p> <p><b>Note:</b> Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is <b>not</b> disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.</p> <p><input type="checkbox"/> Other (see instructions) ▶ _____</p>	<p><b>4</b> Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):</p> <p>Exempt payee code (if any) _____</p> <p>Exemption from FATCA reporting code (if any) _____</p> <p><small>(Applies to accounts maintained outside the U.S.)</small></p>
	<p><b>5</b> Address (number, street, and apt. or suite no.) See instructions.</p> <hr/> <p><b>6</b> City, state, and ZIP code</p> <hr/> <p><b>7</b> List account number(s) here (optional)</p>	<p>Requester's name and address (optional)</p> <hr/>

## 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 generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

**Note:** If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

<b>Social security number</b>											
				-			-				
<b>or</b>											
<b>Employer identification number</b>											
				-							

## 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); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

**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 for Part II, later.

<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.

**Future developments.** For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9).

### Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

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

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

*If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.*

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. 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, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting*, later, for further information.

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

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

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

**Special rules for partnerships.** Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 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 section 1446 withholding on your share of partnership income.

In the cases below, the following person must give 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.

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

**Foreign person.** If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 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, give the requester the appropriate completed Form W-8 or Form 8233.

## Backup Withholding

**What is backup withholding?** Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

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

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

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the instructions for Part II for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

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

Also see *Special rules for partnerships*, earlier.

## What is FATCA Reporting?

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

## Updating Your Information

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

## Penalties

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

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

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

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

## Specific Instructions

### Line 1

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

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

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

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

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or “doing business as” (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C corporation, or S corporation.** Enter the entity’s name as shown on the entity’s tax return on line 1 and any business, trade, or DBA name on line 2.

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

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a “disregarded entity.” See Regulations section 301.7701-2(c)(2)(iii). Enter the owner’s name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner’s name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity’s name on line 2, “Business name/disregarded entity name.” If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

### Line 2

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

### Line 3

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

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation
• Individual • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	Individual/sole proprietor or single-member LLC
• LLC treated as a partnership for U.S. federal tax purposes, • LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or • LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• Partnership	Partnership
• Trust/estate	Trust/estate

### Line 4, Exemptions

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

#### Exempt payee code.

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

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

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



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

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

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

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

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

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

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

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

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

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

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

G—A real estate investment trust

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

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

J—A bank as defined in section 581

K—A broker

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

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

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

## Line 5

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

## Line 6

Enter your city, state, and ZIP code.

## Part I. Taxpayer Identification Number (TIN)

**Enter your TIN in the appropriate box.** If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS 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.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). 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 *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

**How to get a TIN.** If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at [www.SSA.gov](http://www.SSA.gov). You may also get this form by calling 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. Go to [www.irs.gov/Forms](http://www.irs.gov/Forms) to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to [www.irs.gov/OrderForms](http://www.irs.gov/OrderForms) to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and 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 U.S. entity that has a foreign owner must use the appropriate Form W-8.

## Part II. Certification

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

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

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

**1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.**

You must give your correct TIN, but you do not have to sign the certification.

**2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.**

You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

**3. Real estate transactions.**

You must sign the certification. You may cross out item 2 of the certification.

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

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

**What Name and Number To Give the Requester**

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee <sup>1</sup>
b. So-called trust account that is not a legal or valid trust under state law	The actual owner <sup>1</sup>
6. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

For this type of account:	Give name and EIN of:
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

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

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

<sup>3</sup> You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" 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*, earlier.

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

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

**Secure Your Tax Records From Identity Theft**

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

To reduce your risk:

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

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

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

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

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 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 property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at [spam@uce.gov](mailto:spam@uce.gov) or report them at [www.ftc.gov/complaint](http://www.ftc.gov/complaint). You can contact the FTC at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see [www.IdentityTheft.gov](http://www.IdentityTheft.gov) and Pub. 5027.

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

## Privacy Act Notice

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