



CITY OF ONTARIO
FACADE GRANT III
PROGRAM APPLICATION

Date: _____

APPLICANT INFORMATION

Name: _____

Property Address: _____

Business Name: _____

Business Mailing Address: _____

Business Daytime Phone Number: _____ Applicant Phone: _____

Email Address: _____

Description of Facade: _____

Total Project Cost: _____

Amount Requested: _____

Business Registration Filed: _____
Date Filed

CHECKLIST: The following items must be attached to your application:

1. Proof of property ownership (warranty deed), and taxes paid and current.
2. Detailed description of the work to be completed.
3. Photos of building to be improved and of adjacent properties.
4. A sketch or rendering of the proposed finished facade.
5. Copies of a *minimum* of two (2) bids with all cost estimates associated with the project.

***Note:** If the facade improvement is part of a more extensive interior/exterior remodeling project, only facade improvement costs need be itemized.*

6. Schedule of work to be completed this year.

Note: For those projects that may involve further renovations, we encourage the submission of your long-term plans.

7. Provide Oregon State Business Registration number, along with an EIN number.

8. Proposed Commencement Date: _____

Proposed Completion Date: _____

Date Submitted	PDAC Meeting	Facade Committee Approval

BID/ESTIMATE SUBMITTAL INFORMATION

Note: Please attach all bids/estimates to this application

Description of work:

Bid #1 Submitted by: _____ Amount: \$ _____

Bid #2 Submitted by: _____ Amount: \$ _____

Description of work:

Bid #1 Submitted by: _____ Amount: \$ _____

Bid #2 Submitted by: _____ Amount: \$ _____

Description of work:

Bid #1 Submitted by: _____ Amount: \$ _____

Bid # Submitted by: _____ Amount: \$ _____

Please **CIRCLE** which bid you prefer for each description of work listed above.

Note: Proof of payment (invoices and receipts) and an "after" picture are required for reimbursement after project completion.

PROPERTY **OWNER** CONSENT:

Property Owner Name: _____

Property Owner Mailing Address: _____

Property Owner Daytime Phone: _____

Property Owner Email: _____

As the legal owner of the above referenced property, I hereby grant authorization to complete the facade improvements indicated on this application. I also stipulate that I have read the entire application and applicant checklist. I understand my responsibilities and obligations as the property owner under this application.

Property Owner's Signature: _____ Date _____

Property Owner's Signature: _____ Date _____

For questions regarding this program, please contact Dan Cummings 541-889-3223

Applicant: _____

Date _____.

Building Address _____.

Age of Building: _____.

The Façade Grant Program is specifically designed for the preservation and/or restoration of historic buildings facades in the Downtown area as well as the commercial business along the main street frontages.

Phase III Facade Check List

Eligible Activities

- Repair to building exterior facades
 - Masonry repair
 - Cleaning of building exterior
 - Exterior Painting
 - Repairing or replacing cornices, entrances, doors, windows, decorative detail, awnings
 - Signage and sidewalks
 - Other repairs that may improve the esthetic quality of the exterior of the building
 - Approved Statue/Animal structures (approved means by Revitalization Committee).
-

Not Eligible

- Interior Improvements
- Roofing
- Inappropriate cleaning methods, repairs, replacements or alterations

GUIDELINES

Preservation & Rehabilitation of Structures

1. Original features of a building should not be destroyed.
 - Determine by physical inspection, old photos, prior owners, building records
 - When alterations have been made with materials or designs which become irreplaceable of unique architectural style or period should be respected
 - Original materials that have been removed with irreplaceable

materials can be removed replaced or covered

2. Deteriorated features should be repaired rather than replaced
3. Alterations which conceal the original design and materials but are not appropriate for the age of the building should be removed
4. Missing material or features should be replaced if possible
5. Clean original materials as gently as possible (methods described in guidelines)
6. Mortar should be repointed when water stands in joints or significant amount is missing. *Original joint size, method of application and profile shall be duplicated*
7. Original or early color and texture of masonry surfaces should be retained
 - Unpainted masonry should not be painted but can be sealed
 - Masonry surfaces that have been painted should not be removed if the building was originally painted or removal will damage the surface
 - Cement based paint or tinted slurry may be used to protect deteriorated masonry
 - Roofing, parapet cornice, coping, scuppers and gutters should always be inspected, cleaned and repaired before masonry work
8. Original windows and door openings should be retained
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- New windows and doors should not be added particularly on the major visible sides
- Original windows and door openings should not be expanded, reduced or in filled
- Original windows and doors should be retained

For Design of Restoration or Remodeling

1. Recommended that buildings be restored to their original or early appearance
 - Buildings should be recognized as products of their own time
 - When original appearance is not possible, compatibility with the character of downtown should be considered
2. Restoration should contribute to the unity of the adjacent building, and neighborhood
 - Restoration should include all sides of the building
 - Contemporary design for replacements when the designs does not cover or destroy original material and is compatible with the surrounding neighborhood
3. Traditional elements of a commercial building should be retained, restored or replaced.
 - Decorative cornice should be repaired and maintained
 - Window sills and hoods should be repaired and maintained
 - Patterns of masonry should be repaired and maintained
 - Windows should fill the entire opening
 - Lintel should be uncovered
 - Transom panes should be uncovered

- Storefronts should have the largest possible window area in keeping with the original opening
- Bulkhead should be no more than approximately two feet high
Originals were wood panels
- Entrance should reflect original design
- Door should be commercial in style and typical for the period

4. Historical paint colors appropriate to the age of the building should be used
5. Canvas or treated cloth awnings are recommended for the age of the building and character of downtown
 - Aluminum or plastic materials are not consistent with older buildings
 - Colors should complement the colors of the building
 - Awnings should not cover distinctive architectural details
 - Awnings may be fixed or retractable

Art Structures – Animal Structures

1. Art Structures and Animal Structures must first be approved by the Revitalize Ontario Committee and the City Manager.
 - Artwork, if paid by a portion of the grant shall be required to remain in front of the business or if moved, be replaced at the new business location along the corridor of the Façade Grant boundary as shown on the grant map.

Phase III Ontario Façade Grant Program Guidelines

June 2024

Revitalize Ontario and the City of Ontario are in partnership to a revitalization program which is mirrored after the nationwide Main Street Program. The Main Street program is based on the preservation of historically significant structures and is designed to bring economic revitalization to downtown areas. To this end, the Ontario Façade Grant Program was established in 2015 to encourage property owners in their restoration and preservation efforts by providing financial incentives.

The last of the monies assigned to the Façade Program the Council established ran out in February of 2019. In the Budget for 2020-2021 the Budget Committee approved new funding for the project, as well as in 2024 approved combining the remaining Façade Grant money with the Downtown Beautification money (Money for Artwork and Animal Structures) starting the Phase III program. **The new boundaries for the Phase III project will be the properties facing along the commercial corridor of SW 4th Avenue from Yturri Beltline to Oregon Street, Idaho Avenue from NW 9th Street to the west side of the exchange of Interstate 84, Oregon Street from SW 6th Avenue to NW 8th Avenue, SW 2nd Street from SW 5th Avenue to West Idaho Avenue, SW 1st Street from SW 5th Avenue to West Idaho Avenue, and SE 2nd Street from SE 5th Avenue to East Idaho Avenue being the Commercial store fronts facing the above described Street.**

The Façade Grant Program is specifically designed for the preservation and/or restoration of historic building facades and adding beautification to store fronts along the major corridors of the Ontario business zones. As well as promoting the Arts in Ontario. The program utilizes public funds to entice private investment by property and business owners interested in rehabilitating and restoring downtown commercial structures, stressing their historic significance and encouraging business all along the commercial corridor of the original down area of Ontario. The goals of this program are: 1) to encourage historic preservation through restoration of the town existing structures, 2) to abate any continued deterioration of city by restoring the uniqueness, character and integrity of city structures to the period of their construction. 3) to promote Artwork within the community.

To qualify for assistance an applicant must comply with the Façade III Improvement Program guidelines. Projects must be approved by the Certified Local Government Commission (CLGC) established by the City of Ontario.

All property owners of existing commercial buildings located in the Commercial zones C-1, C-2, C-2H and C-3 within the above described corridor are eligible for this program.

Eligible Activities: (items included but not limited to)

1. Repair to building exterior facades
2. Masonry repair
3. Cleaning of building exterior
4. Exterior painting
5. Repairing or replacing cornices, entrances, doors, windows, decorative detail, awnings
6. Signage and sidewalks
7. Other repairs that may improve the esthetic quality of the exterior of the building.
8. Artwork and Animal Structures approved by the Ontario Revitalization Committee and the City Manager.

Ineligible Activities: (items included but not limited to)

1. Interior Improvements
2. Roofing
3. Inappropriate cleaning methods, repairs, replacements or alterations

Program Implementation:

- Applications and guidelines for the program are available on the City Web Site or at the Community Development Center at 458 SW 3rd Street.
 - The applicant can apply up to \$5,000 with a match of \$5,000. All projects will be assessed a \$150 administrative fee due with submittal of application.
- Completed facade improvement program is an on-going grant program with limited funds. Application packets will be submitted to the City Community Development Center and date/time stamped. First come, first served. Application packets must include; completed application, drawings and plans of the building which illustrate all proposed work, including any structural repair, awnings (plus sample of the material), cost estimates, construction schedules and paint colors.
- The CLGC will consider all applications which comply with the design guidelines.
- Applicants requesting funds must sign an agreement with City of Ontario. The applicants will be required to abide by the CLGC's guidelines and rules regulating the use of Oregon labor Standards.
- Grant funds will be distributed to the applicant upon completion of the approved phases and inspections conducted by the CLGC.
- Applications must be completed and approved prior to any construction activity.
- During construction, the CLGC will monitor the progress of the project.
- Changes in originally approved work specifications must be approved by the CLGC prior to any changes being made to the building façade.
- Approved changes in the work verification will be attached to the original applications dated and signed by the CLGC.
- Deviations from an approved plan may disqualify the applicant from this grant program.

The goal of this program is to encourage improvements, which stress the historic significance and uniqueness of city structures through building restoration and beautification.

ROCO FACADE GRANT GUIDELINES

1. BASIC PRINCIPLES

The purpose of design guidelines for Revitalize Ontario and the City of Ontario Facade Grant Program shall heretofore be known as ROCO (Commercial zones) area, is to protect and enhance the unique, irreplaceable architectural, visual and historic character of this area.

The Ontario City Council, and Revitalize Ontario have each stated their purpose and intent to preserve the character of the ROCO area in the best interest of the entire community. These guidelines carry out their intent by defining the most important elements of that character and by stating the best means of preserving and enhancing them.

The basic principle, in respect to existing buildings, is to preserve and enhance their original design, material and architectural detail, specifically the exterior.

The basic principle, in respect to new or infill construction, is to preserve the unity of scale, material, set-back, roofline and proportion of window/door space to wall space as shown in the original buildings.

2. APPLICATION OF THE GUIDELINES

- A. The guidelines apply within the ROCO area (Commercial zones).
- B. The guidelines apply to commercial, commercial/residential mixed-use, and to multiple unit residential buildings.
- C. The guidelines apply to rehabilitation, remodeling, addition or demolition, changes to exterior appearance, and new or infill construction when the land, the building or the work receives financial assistance through the ROCO Facade Grant Program.
- D. These guidelines are not hard and fast regulations. They are flexible criteria. They assure property owners that design review will be based on clear, public and uniform standards. Consideration will be given to the amount and quality of original materials and design remaining in the building. Consideration will also be given to clear cases of economic hardship or deprivation of reasonable use of the owner's property. All Existing Oregon Structural Specialty Building Codes shall apply.

3. THE GUIDELINES

A. For Preservation and rehabilitation of Structures and Materials

- 1. **The original features of a building should not be destroyed.** The removal, alteration or covering-up of original material or design shall be avoided.

- a. The original material and design can be determined by physical inspection, old photographs, consultation with prior owners and building records.
 - b. In some cases, alterations have been made with materials or designs which become irreplaceable or representative of unique architectural style or period. Such alterations shall be respected.
 - c. Alterations which have totally removed the original material, but not done with irreplaceable materials or representative of a unique style, may be removed, replaced or covered.
2. **Deteriorated features should be repaired rather than replaced.**
Repairs should maintain the design, texture, material and other appearances of the original.
3. **Alterations which conceal the original design and materials, or which are not appropriate for the age of the building, should be removed.**
4. **Missing material or features should be replaced if possible.**
Replacement should be based on evidence from historic, physical or pictorial sources. Only if evidence for the specific building is not available, may replacement be based on similar buildings of the same age. The replacement material or feature should duplicate the design, material texture and appearance of the original to the extent possible.
5. **Clean original materials as gently as possible.**
Chemical stripping rather than Sandblasting shall be the preferred method of paint removal from masonry. Unpainted Masonry should be cleaned with low pressure water and soft bristle brushes. Heat guns or StepEze should be used on painted wood.
6. **Mortar should be repointed only when there is evidence of water standing in joints or a significant amount of mortar is missing.**
Replacement mortar should match the color, texture, coefficients of expansion and contraction, and ingredient ratio of the original mortar. Original joint size, method of application and profile shall be duplicated.
7. **The original or early color and texture of masonry surfaces should be retained.**
 - a. Unpainted masonry should not be painted. It can be sealed, but with a water proofing which breathes.
 - b. Masonry surfaces may have been painted for maintenance or appearance. Paint should not be removed if the building was originally painted, or if the removal will damage the surface. Most paint traps moisture inside soft bricks. Special masonry paints should be used.
 - c. Cement based paint or tinted slurry may be used to protect deteriorated masonry.

- d. The roofing, parapet, cornice, coping, scuppers and gutters should always be inspected, cleaned and repaired before painting or other masonry work.
- 8. Original window and door openings should be retained.**
- a. New windows and doors should not be added, particularly on the major or visible sides of the building.
 - b. Original windows and door openings should not be expanded, reduced or in filled.
 - c. Original windows and doors should be retained. If the original is gone, or must be replaced, the replacement should closely match original pane size, mullions, sash and frames. Replacement should completely fill the original opening.
- B. For Design of Restoration or Remodeling**
- 1. In general, it is recommended that buildings will be restored to their original or early appearance.**
- a. All buildings should be recognized as products of their own time. Remodeling should not borrow designs, materials or colors from other eras.
 - b. When complete restoration to original appearance is not possible, or extensive replacement is not necessary, remodeling for compatibility with the character of downtown should be considered.
- 2. In general, it is expected that restoration or remodeling will contribute to the visual unity of the building, neighboring building and the neighborhood.**
- a. Restoration or remodeling should not exclude or isolate portions of the building. The entire front, sides and back should be considered as a whole design.
 - b. Contemporary design for replacements, additions, or remodeling should for replacements, additions, or remodeling should not be discouraged when such designs do not destroy or cover original material and are compatible with the building and its neighbors in the respect to size, scale, color, and material or character.
- 3. The traditional elements of a commercial building should be retained, restored or replaced.**
- a. The decorative cornice should be repaired and maintained or replaced if necessary.
 - b. Windowsills and hoods should be repaired and maintained.
 - c. Decorative patterns of masonry should be repaired and maintained.
 - d. Windows should fill the entire opening.
 - e. The lintel should be uncovered.
 - f. Transom panes should be uncovered.

- g. Storefronts should have the largest possible window area in keeping with the original opening.
 - h. The bulkhead should be no more than about two feet high. Original bulkheads were wood panel, not brick. They may be replaced with wood or painted metal to simulate wood panels.
 - i. The entrance should reflect the original design when possible.
 - j. The door should be commercial in style and typical for the period.
4. **Historic paint colors appropriate to the age of the building should be used.**
 5. **Canvas or treated cloth awnings are recommended where they are compatible with the age of the building and the character of downtown.**
 - a. Aluminum or plastic material and flat, horizontal canopies are not consistent with the appearance of older buildings.
 - b. Colors should complement the colors of the building.
 - c. Awnings should not cover distinctive architectural details. However, awnings may be used to cover alteration which are not original to the building.
 - d. Awnings may be fixed or retractable. They should be appropriate to the shape of the window or storefront.
 6. **Grills, air conditioners and exhaust fans should not be mounted on the front of the building if it can be avoided.** They should be incorporated in filler panels and painted the same color as the panel. They should not extend over the sidewalk or entrance to the building.

C. For New and Infill Construction

New construction means totally new structures, moved-in structures and new additions to existing structures undergoing restoration and rehabilitation.

1. **Generally, any new construction should be consistent with the character of the immediate surrounding area.**
 - a. The important elements of the character of the area are defined by the following guidelines.
 - b. The reproduction of historic design is recommended only for infill on a small scale or for additions to the original building.
 - c. Contemporary design for new construction is not discouraged. These guidelines focus on general rather than specific elements in order to encourage new design compatible with the character of the area.
2. **The height and width of the facade should reflect the average proportions of the surrounding building in the specific area.**
3. **The new facade should be flush with the sidewalk, or if adjacent buildings are not, then flush to its neighbors.**

- 4. Where located in the area containing older, historic buildings, the exterior material should be brick or stone masonry, similar in color or texture to these older buildings.**
- 5. Infill buildings should reflect some of the detailing of neighboring buildings in window shapes, cornice lines and brick work.**
- 6. Where possible and reflective of the surrounding historic flavor, infill buildings should retain a similar proportional amount of solid wall to window and door openings on the facade.**

Request for Taxpayer Identification Number and Certification

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

Print or type See Specific Instructions on page 2.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification; check only one of the following seven boxes: <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input type="checkbox"/> Other (see instructions) ▶ _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>
	5 Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	6 City, state, and ZIP code	City of Ontario, Oregon 444 S. W. 4th St. Ontario, OR 97914
	7 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 generally 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.

Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

Social security number									
				-			-		
or									
Employer identification number									

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 on page 3.

Sign Here	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. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/fw9.

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? on page 2.

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?* on page 2 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 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, 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 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, 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 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 *Exempt payee code* on page 3 and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships* above.

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* on page 3 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, list first, and then circle, the name of the person or entity whose number you entered in Part I of 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 in line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box in line 3.

Limited Liability Company (LLC). If the name on line 1 is an LLC treated as a partnership for U.S. federal tax purposes, check the "Limited Liability Company" box and enter "P" in the space provided. If the LLC has filed Form 8832 or 2553 to be taxed as a corporation, check the "Limited Liability Company" box and in the space provided enter "C" for C corporation or "S" for S corporation. If it is a single-member LLC that is a disregarded entity, do not check the "Limited Liability Company" box; instead check the first box in line 3 "Individual/sole proprietor or single-member LLC."

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space in 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 ¹	Generally, exempt payees 1 through 5 ²
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

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

² 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.

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. 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 this page), 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 SSA office or get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting 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, 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 items 1, 4, or 5 below indicate 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), 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 ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee ¹ The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³
6. 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:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity ⁴
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. 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
14. 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

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

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

³ You must show your individual name and you may also enter your business or DBA name on the "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.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 2.

*Note. 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 Publication 4535, Identity Theft Prevention and Victim Assistance.

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

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

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

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS 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 or contact them at www.ftc.gov/idtheft or 1-877-IDTHEFT (1-877-438-4338).

Visit 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 (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.