

HVAC INCENTIVE APPLICATION - IDAHO

The Wattsmart Business program offers a variety of services and incentives designed to encourage Rocky Mountain Power customers to build energy efficiency into their business. Follow these steps to submit your application.

Send completed application by email or mail:

WattsmartBusiness@RockyMountainPower.net

Have questions? Call us at 385-300-0150.

Wattsmart Business
3556 S 5600 W #490
Salt Lake City UT 84120

HOW TO APPLY

- 1. Complete the General Application.** Be sure to include account information and a signature.
- 2. Complete a W9.** This ensures we can send you a 1099 for tax purposes.
- 3. Complete the technology-specific supplemental equipment forms.** Make sure you follow the installation specifications and provide all relevant information to have the incentive paid as soon as possible. Please review and confirm each of the qualifying criteria below, as applicable.
 - Equipment is installed and operating at the site listed on the general application.
 - The dated sales receipt or invoice is included listing equipment model, and quantity installed with associated labor and material costs itemized.
 - Manufacturer's specification sheet for each installed equipment model is included.
 - Completed application is submitted within six months of project completion.

Equipment may be subject to inspection or request for additional information prior to incentive payment. Incomplete applications may result in delay or denial of incentive payment.

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General Application

PARTICIPANT INFORMATION

(Check will be issued to the participant business name and address listed below unless the payment release section below has been filled out)

Participant is (check all that apply) Customer Facility owner Tenant/Electricity user

Participant business name (as shown on IRS Form W-9):

Mailing address:		City:	State:	Zip:
Contact name:		Contact title:		
Contact telephone number:	Cell number:	Contact email address:		

PROJECT SITE INFORMATION

Facility/Project name:				
Facility address:		City:	State:	Zip:
Commercial/Industrial electric account #:	_____ - _____		Rate schedule:	
Electric meter number - seven to nine digits (If multiple meters at site only enter one):		Customer name (as shown on bill):		
Please provide a description of your project so we may better help you: <input type="checkbox"/> Lighting Retrofit <input type="checkbox"/> Listed Equipment Incentives <input type="checkbox"/> New Construction <input type="checkbox"/> Custom or Energy Management Incentives <input type="checkbox"/> Other _____		Additional project information (scope and schedule):		

INCENTIVE ASSIGNMENT (Complete only if incentive is to be assigned to someone other than participant above)

Check should be made out to:				
Mailing address:		City:	State:	Zip:
Contact name:		Contact telephone:		

APPLICATION ACKNOWLEDGEMENT

By my signature below, I certify that all information provided for participation will be accurate including but not limited to supplemental material and claims of participant and equipment information. I confirm I have read, understand and agree with the terms and conditions and agree to be bound by them. I authorize Rocky Mountain Power to provide my electric account information, this application and the attached W-9 to consultants associated with the Wattsmart Business program.

Signatory name & title (please print)

Participant signature

Date

TERMS AND CONDITIONS

How to participate:

Listed Equipment incentives:

1. Pre-qualification is highly recommended, but not required.
2. Purchase and install qualifying equipment.
3. Complete general application, technology specific supplemental equipment form(s), and [IRS Form W-9](#).
4. Submit application and all required supplemental forms as directed on supplemental form(s).

Lighting retrofit incentives:

1. Pre-qualification is required prior to project implementation. Submit general application and [IRS Form W-9](#) to your assigned Project Manager or a [Wattsmart Business Trade Ally](#).
2. Participate in inspections prior to installation or removal of any equipment.
3. Incentive offer letter will be provided to eligible participants.
4. Complete project and notify your assigned Project Manager or [Wattsmart Business Trade Ally](#).
5. Provide all required documentation and participate in any required inspections.

Custom and energy management incentives:

1. Pre-qualification is required prior to equipment purchase/project implementation. Submit general application and [IRS Form W-9](#).
2. Participate in project scoping meeting(s), inspections and engineering analysis(s) prior to installation or removal of equipment. Provide additional supplemental applications or information as needed.
3. Incentive offer(s) will be provided to eligible participants. Return signed incentive offer within the required time.
4. Complete project and provide completion notification to your assigned Project Manager.
5. Provide all required documentation and participate in any required inspections.

Incentive assignment to third party: In the event that Rocky Mountain Power does not pay the incentive as a result of the participant's failure to comply with the terms and conditions, the assignee's sole recourse shall be against participant.

Inspections and analysis: Participant agrees to cooperate with Rocky Mountain Power and its consultants to conduct energy analysis and inspections at the participant's site. Rocky Mountain Power reserves the right to inspect qualifying equipment/energy management measures, which may include a telephone survey, site visit, and/or the installation of temporary monitoring equipment at any time up to 36 months after installation for quality control or program performance evaluations.

Tax liability: Neither Rocky Mountain Power nor its Program Administrator is providing tax advice or responsible for any tax liability which may be imposed on the participant as a result of any incentive payment. Participant may be responsible for the tax reporting to the IRS of any incentive payments directed to third parties.

Incentive limitations & limitation of damages: Participants may not receive custom incentives in lieu of typical (listed) incentives. Participants are responsible for ensuring that equipment installed for this program meets all applicable codes, standards, environmental regulations and regulatory requirements. Rocky Mountain Power does not warrant the performance of qualifying installed equipment/energy management measures and does not warrant that the qualifying installed equipment/energy management measures will deliver any specified amount of energy or cost savings. Participant shall independently evaluate any advice or direction given by Rocky Mountain Power or its consultants related to the estimates of electricity savings or the cost, selection or installation of qualifying equipment/energy management measures. In no event will Rocky Mountain Power or its consultants be

liable for the failure of the participant to achieve its expected amount of energy savings, for any personal injury or harm to participant's facilities of any kind, or for any incidental or consequential damages of any kind including hazardous material identification in connection with installation or inspection of qualifying equipment and energy management measures. Rocky Mountain Power is not responsible if a third party provides inaccurate information about the amount and/or conditions of the actual incentive and Rocky Mountain Power will not pay incentives for equipment that is mislabeled or misrepresented by third parties regarding incentive qualifications.

Incentive offer: The incentive offer is an estimate. The final incentive will be based on actual electric savings and approved actual project costs incurred by the participant for implemented approved energy efficiency measures. Participant agrees to provide any reasonable documentation to allow Rocky Mountain Power to determine electric savings and actual costs incurred. To the extent that Rocky Mountain Power determines (at its sole discretion) that any of the recommended measures have not been installed and commissioned in a satisfactory manner, participant shall receive a reduced incentive, if any, based on the inspection and verification of installed and commissioned measures.

Incentive repayment obligation: If Participant terminates a material portion of its electric service requirements, or a material portion of its electric service requirements is transferred from Rocky Mountain Power to a new electric service provider, for Participant's Facility within 60 months* of the date of the final incentive payment, and the Facility remains in operation, Participant is obligated to repay the final incentive to Rocky Mountain Power within 30 days of written request. The repayment ("Repayment") will be determined as follows: $\text{Repayment} = \text{final incentive} \times (60 - \text{Savings Delivery Term}) / 60$, where Savings Delivery Term = number of months between the month the Final Incentive payment was made and the month the Facility terminated a material portion of its electric service. For determining the Repayment, the dates will be the first day of the month in which they occur.

Transfer of environmental attributes: Participant hereby transfers to Rocky Mountain Power all "Environmental Attributes" attributable to the installation of the qualifying equipment or its operation. Environmental Attributes include any and all credits, benefits, emissions reductions, offsets and allowances, howsoever entitled, resulting from the avoidance of the emission of any substance to the air, soil or water at or by the company's generating facilities, through reduced generation of energy or other savings or offsets on account of the qualifying equipment. Participant will not claim ownership of any Environmental Attributes. As long as participant at the same time states the installation of the qualifying equipment was made possible with funding from Rocky Mountain Power, participant may claim that it is facilitating the production of the Environmental Attributes attributable to the qualifying equipment.

Additional details: Incentive qualifications and amounts are subject to change and termination at any time. Visit the program's website or contact a Wattsmart Business Vendor or Rocky Mountain Power for current program information.

Confidential information: Confidential information provided to Rocky Mountain Power or consultants shall not be disclosed to any third party. Confidential information shall mean data disclosed during the course of the energy analysis, and identified by the participant in writing as confidential. The obligation to protect confidential information will remain in force for two (2) years from the date the energy analysis is performed.

Return to: wattsmartbusiness@rockymountainpower.net

HVAC – Advanced Rooftop Unit Controls – Idaho

To apply for Wattsmart Business incentives, [complete this application](#) supplement and send it with the general incentive application to the address to the right. Please review and confirm each of the qualifying criteria below, as applicable.

Send completed application by email or mail:

WattsmartBusiness@RockyMountainPower.net

Wattsmart Business
3556 S 5600 W #490
Salt Lake City UT 84120

For additional information or assistance, please call **385-300-0150**

- Equipment is installed and operating at the site listed on the general application.
- The dated sales receipt or invoice is included listing equipment model, and quantity installed with associated labor and material costs itemized.
- Manufacturer’s specification sheet for each installed equipment model is included.
- Any additional information or documentation is included as listed in the tables below.
- Completed application is submitted within six months of project completion.

Equipment may be subject to inspection or request for additional information prior to incentive payment. Incomplete applications may result in delay or denial of incentive payment.

PROJECT INFORMATION					
Select construction type:	<input type="checkbox"/> Retrofit	<input type="checkbox"/> Major Renovation	<input type="checkbox"/> New Construction		
Rooftop unit heating source:	<input type="checkbox"/> Gas	<input type="checkbox"/> Heat Pump	<input type="checkbox"/> Other (please specify):		
Control Manufacturer:				Install Date:	
Facility Type (Circle closest type)	Large Office	Warehouse	Primary School	Quick Service Restaurant	Outpatient Health Care
	Medium Office	Stand-alone Retail	Secondary School	Full Service Restaurant	Small Hotel
	Small Office	Strip Mall	Supermarket	Hospital	Large Hotel
	Other - Annual Hours of Operation: _____				

Note: Each RTU may receive only one of the three listed advanced rooftop control incentive options.

OPTION 1 - ADVANCED ROOFTOP UNIT CONTROLS (EXISTING RTU)						
RTU Size (Tons)	RTU Model	Control Model	Supply Fan HP	RTU Qty	Incentive/RTU ¹	Total Incentive
Please confirm the following:						
<input type="checkbox"/> Control is installed on existing unitary package rooftop unit (no split-systems). <input type="checkbox"/> Existing rooftop unit is between 1 and 15 years old (based on manufacture date). Equipment older than 15 years requires pre-approval. <input type="checkbox"/> Control replaces constant speed fan motor with either a supply fan VFD or multi-speed supply fan motor with controller that meets ventilation and space conditioning needs. <input type="checkbox"/> Control includes CO ₂ or occupancy-based sensor that determines ventilation and space conditioning needs. <input type="checkbox"/> Control includes digital, integrated economizer controls.						
1. See Table I & II below						

HVAC – Advanced Rooftop Unit Controls – Idaho

OPTION 2 - ADVANCED ROOFTOP UNIT CONTROLS (NEW RTU)

RTU Size (Tons)	RTU Model	Control Model	Supply Fan HP	RTU Qty	Incentive/RTU ¹	Total Incentive

Please confirm the following:

- Control is installed on new package rooftop unit (no split-systems).
- Rooftop unit is less than 1 year old (based on manufacture date).
- Equipment utilizes either a supply fan VFD or multi-speed supply fan motor with controller that meets ventilation and space conditioning needs.
- Control includes CO₂ or occupancy-based sensor that determines ventilation and space conditioning needs.
- Control includes digital, integrated economizer controls.

Please indicate which most accurately describes your situation:

- Previous RTU was still functioning, but we are electing to replace it with a newer RTU.
- Previous RTU was no longer functioning, and we need to replace it with a newer RTU.
- New RTU is being installed in new construction.

1. See Table I & II below

OPTION 3 - DEMAND CONTROL VENTILATION (EXISTING RTU)

RTU Size (Tons)	RTU Model	Control Model	Supply Fan HP	RTU Qty	Incentive/RTU ¹	Total Incentive

Please confirm the following:

- Control is installed on an existing package rooftop unit (no split-systems).
- Existing rooftop unit is less than 15 years old (based on manufacturer date). Equipment older than 15 years requires pre-approval.
- Includes CO₂ or occupancy based sensor.
- Control includes digital, integrated economizer controls that modulate based on occupancy.

1. See Table I & II below

HVAC – Advanced Rooftop Unit Controls – Idaho

Table I - Gas Fired RTU			
RTU Size Range	Incentive/RTU		
	Retrofit	New RTU	DCV Only
< 5 tons	\$500	\$400	\$300
≥ 5 tons and ≤ 10 tons	\$2,000	\$1,200	\$500
> 10 tons and ≤ 15 tons	\$2,800	\$1,800	\$600
> 15 tons and ≤ 20 tons	\$4,000	\$2,500	\$700
> 20 tons	\$4,500	\$2,800	\$800

Notes:
 Incentives are paid per rooftop unit with qualifying controller installed. Incentives vary by tonnage of RTU controlled.

- RTU = Rooftop Unit
- HP = Horse Power

Table II - Heat Pump RTU			
RTU Size Range	Incentive/RTU		
	Retrofit	New RTU	DCV Only
< 5 tons	\$500	\$400	\$300
≥ 5 tons and ≤ 10 tons	\$2,900	\$1,700	\$500
> 10 tons and ≤ 15 tons	\$4,000	\$2,600	\$600
> 15 tons and ≤ 20 tons	\$5,800	\$3,600	\$700
> 20 tons	\$6,500	\$4,000	\$800

Notes:
 Incentives are paid per rooftop unit with qualifying controller installed. Incentives vary by tonnage of RTU controlled.

- RTU = Rooftop Unit
- HP = Horse Power

HVAC – Air Conditioners & Heat Pumps – Idaho

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- Equipment is installed and operating at the site listed on the general application.
- The dated sales receipt or invoice is included with labor and material costs itemized.
- Manufacturer’s specification sheet for each installed equipment model is included.
- Any additional information or documentation is included as listed in the tables below.
- Completed application is submitted within six months of project completion.

Equipment may be subject to inspection or request for additional information prior to incentive payment. Incomplete applications may result in delay or denial of incentive payment.

PROJECT INFORMATION			
Select construction type:	<input type="checkbox"/> Retrofit	<input type="checkbox"/> Major Renovation	<input type="checkbox"/> New Construction

UNITARY AIR CONDITIONERS (AIR-COOLED): \$50 - \$75/TON				Vendor:		Install date:		
System type	Manufacturer	Model number(s)	Serial number	AHRI number	Cooling capacity (Btu/hr)	EER	SEER/IEER	Qty
<input type="checkbox"/> Package <input type="checkbox"/> Split system								
<input type="checkbox"/> Package <input type="checkbox"/> Split system								
<input type="checkbox"/> Package <input type="checkbox"/> Split system								
<input type="checkbox"/> Package <input type="checkbox"/> Split system								
<input type="checkbox"/> Package <input type="checkbox"/> Split system								
<input type="checkbox"/> Package <input type="checkbox"/> Split system								

UNITARY HEAT PUMPS (AIR-COOLED): \$50/TON				Vendor:			Install date:		
System type	Manufacturer	Model number(s)	Serial number	AHRI number	Cooling capacity (Btu/hr)	EER	SEER or SEER2 & IEER	COP & HSPF or HSPF2	Qty
<input type="checkbox"/> Package <input type="checkbox"/> Split system									
<input type="checkbox"/> Package <input type="checkbox"/> Split system									
<input type="checkbox"/> Package <input type="checkbox"/> Split system									
<input type="checkbox"/> Package <input type="checkbox"/> Split system									
<input type="checkbox"/> Package <input type="checkbox"/> Split system									
<input type="checkbox"/> Package <input type="checkbox"/> Split system									

1. Incentives are available per ton of cooling capacity ONLY. No incentives are paid per ton of heating capacity. Heat pumps must meet both the cooling mode and heating mode efficiency requirements to qualify for per ton cooling efficiency incentives.
2. Equipment size categories and capacities are specified in terms of net cooling capacity at AHRI standard conditions for equipment as determined by AHRI Standard 210/240 for units < 65,000 Btu/hr and AHRI Standard 340/360 for units ≥ 65,000 Btu/hr.
3. Incentives are offered per ton of cooling capacity for air-cooled equipment meeting or exceeding minimum efficiency standards as listed in the efficiency requirements table below.

AHRI = Air-conditioning, Heating, and Refrigeration Institute
 BTU = British Thermal Unit
 CEE = Consortium for Energy Efficiency
 COP = Coefficient of Performance

EER = Energy Efficiency Ratio
 IEER = Integrated Energy Efficiency Ratio
 HSPF = Heating Seasonal Performance Factor
 SEER = Seasonal Energy Efficiency Ratio

HVAC – Air Conditioners & Heat Pumps – Idaho

UNITARY A/C (WATER/EVAPORATIVELY COOLED): \$50/TON				Vendor:		Install date:		
System type	Manufacturer	Model number(s)	Serial number	AHRI number	Cooling capacity (Btu/hr)	EER	SEER/IEER	Qty
<input type="checkbox"/> Package <input type="checkbox"/> Split system								
<input type="checkbox"/> Package <input type="checkbox"/> Split system								
<input type="checkbox"/> Package <input type="checkbox"/> Split system								
<input type="checkbox"/> Package <input type="checkbox"/> Split system								
<input type="checkbox"/> Package <input type="checkbox"/> Split system								
<input type="checkbox"/> Package <input type="checkbox"/> Split system								

UNITARY HEAT PUMPS (WATER-SOURCE): \$50/TON				Vendor:			Install date:		
System type	Manufacturer	Model number(s)	Serial number	AHRI number	Cooling capacity (Btu/hr)	EER	SEER/IEER	COP/HSPF	Qty
<input type="checkbox"/> Package <input type="checkbox"/> Split system									
<input type="checkbox"/> Package <input type="checkbox"/> Split system									
<input type="checkbox"/> Package <input type="checkbox"/> Split system									
<input type="checkbox"/> Package <input type="checkbox"/> Split system									
<input type="checkbox"/> Package <input type="checkbox"/> Split system									
<input type="checkbox"/> Package <input type="checkbox"/> Split system									

1. Incentives are available per ton of cooling capacity ONLY. No incentives are paid per ton of heating capacity. Heat pumps must meet both the cooling mode and heating mode efficiency requirements to qualify for per ton cooling efficiency incentives.

2. Equipment size categories and capacities are specified in terms of net cooling capacity at AHRI standard conditions for equipment as determined by AHRI Standard 210/240 for units < 65,000 Btu/hr and AHRI Standard 340/360 for units ≥ 65,000 Btu/hr.

3. \$50/ton incentive is offered for water-cooled and evaporatively cooled air-conditioners meeting or exceeding CEE Tier 1 efficiency standards. See Table 1.

4. \$50/ton incentive is offered for water-source heat pumps meeting or exceeding CEE Tier 1 efficiency standards. See Table 1.

AHRI = Air-conditioning, Heating, and Refrigeration Institute
 BTU = British Thermal Unit
 CEE = Consortium for Energy Efficiency
 COP = Coefficient of Performance

EER = Energy Efficiency Ratio
 IEER = Integrated Energy Efficiency Ratio
 HSPF = Heating Seasonal Performance Factor
 SEER = Seasonal Energy Efficiency Ratio

HVAC – Air Conditioners & Heat Pumps – Idaho

GROUND/GROUNDWATER-SOURCE HEAT PUMP			Vendor:		Install date:	
System type	Heat pump model #(s)	Total connected capacity (Btu/hr) ¹	Install location	Incentive	Tons ²	Total incentive
<input type="checkbox"/> Heat Pump, Ground Source (Heating & Cooling Mode)				\$50 x		
<input type="checkbox"/> Heat Pump, Groundwater-source (Heating & Cooling Mode)				\$50 x		
GROUND/GROUNDWATER-SOURCE LOOP			Vendor:		Install date:	
Select loop type	Heat pump model #(s)	Total connected capacity (Btu/hr) ¹	Install location	Incentive	Tons ²	Total incentive
<input type="checkbox"/> Ground-Source or Groundwater-Source Heat Pump - Closed loop				\$125 x		
<input type="checkbox"/> Ground-Source or Groundwater-Source Heat Pump - Open loop				\$125 x		
Please confirm the following: <input type="checkbox"/> Heat pump is ENERGY STAR® qualified. 1. Equipment tonnage and efficiency rating are specified in terms of net cooling capacity at ISO-13256-1 for Ground-source or Groundwater-source heat pumps. 2. Incentives are paid per ton of cooling capacity only. (1 ton= 12,000 Btu/hr) 3. \$50 per ton incentive is offered for ENERGY STAR® qualified heat pumps. Additional \$125 per ton is offered for newly installed loop.						

HVAC – Air Conditioners, Heat Pumps, & VRF – Idaho

VRF HEAT PUMPS (AIR-COOLED): \$125/TON				Vendor:		Install date:			
System type	Manufacturer	Model number(s)	Serial number	AHRI number	Cooling capacity (Btu/hr)	EER	SEER/IEER	COP/HSPF	Qty
<input type="checkbox"/> Multisplit <input type="checkbox"/> Multisplit w/ Heat Recovery									
<input type="checkbox"/> Multisplit <input type="checkbox"/> Multisplit w/ Heat Recovery									
<input type="checkbox"/> Multisplit <input type="checkbox"/> Multisplit w/ Heat Recovery									
<input type="checkbox"/> Multisplit <input type="checkbox"/> Multisplit w/ Heat Recovery									
<input type="checkbox"/> Multisplit <input type="checkbox"/> Multisplit w/ Heat Recovery									
<input type="checkbox"/> Multisplit <input type="checkbox"/> Multisplit w/ Heat Recovery									

VRF HEAT PUMPS (WATER-COOLED): \$125 /TON				Vendor:		Install date:			
System type	Manufacturer	System model number(s) ⁵	System AHRI number	Moduled serial number	Cooling capacity (Btu/hr)	EER	SEER/IEER	COP/HSPF	Qty
<input type="checkbox"/> Multisplit <input type="checkbox"/> Multisplit w/ Heat Recovery									
<input type="checkbox"/> Multisplit <input type="checkbox"/> Multisplit w/ Heat Recovery									
<input type="checkbox"/> Multisplit <input type="checkbox"/> Multisplit w/ Heat Recovery									
<input type="checkbox"/> Multisplit <input type="checkbox"/> Multisplit w/ Heat Recovery									
<input type="checkbox"/> Multisplit <input type="checkbox"/> Multisplit w/ Heat Recovery									
<input type="checkbox"/> Multisplit <input type="checkbox"/> Multisplit w/ Heat Recovery									

1. Incentives are available per ton of cooling capacity ONLY. No incentives are paid per ton of heating capacity. Heat pumps must meet both the cooling mode and heating mode efficiency requirements to qualify for per ton cooling efficiency incentives.
2. Equipment size categories and capacities are specified in terms of net cooling capacity at AHRI standard conditions for equipment as determined by AHRI Standard 1230.
3. \$125/ton incentive is offered for air-cooled VRF heat pumps meeting or exceeding CEE Tier 1 efficiency standards. See Table 2.
4. \$125/ton incentive is offered for water-source VRF heat pumps meeting or exceeding CEE Tier 1 efficiency standards. See Table 2.
5. For VRF systems with more than one module the AHRI number, cooling capacity and every performance values must be reported for the whole system.

AHRI = Air-conditioning, Heating, and Refrigeration Institute
 BTU = British Thermal Unit
 CEE = Consortium for Energy Efficiency
 COP = Coefficient of Performance
 VRF = Variable Refrigerant Flow

EER = Energy Efficiency Ratio
 IEER = Integrated Energy Efficiency Ratio
 HSPF = Heating Seasonal Performance Factor
 SEER = Seasonal Energy Efficiency Ratio

HVAC – Air Conditioners & Heat Pumps – Idaho

TABLE 1-AIR CONDITIONERS & HEAT PUMPS - EFFICIENCY REQUIREMENTS & INCENTIVE LEVELS

			Minimum Efficiency Requirement(s) & Customer Incentive			
Equipment type	Size category	Sub-category	\$25/ton	\$50/ton	\$75/ton	
Unitary Commercial Air Conditioners, Air-Cooled	< 65,000 Btu/hr	Split system	—	16.0 SEER	18.0 SEER	
		Single package	—		17.0 SEER	
	≥ 65,000 Btu/hr and < 135,000 Btu/hr	Split system and Single package		—	—	11.0 EER & 17.8 IEER
				—	—	10.8 EER & 16.8 IEER
				—	—	9.8 EER & 14.3 IEER
≥ 760,000 Btu/hr		—	9.5 EER & 12.1 IEER	—		
Unitary Commercial Air Conditioners, Water Cooled	< 65,000 Btu/hr	Split system and Single package	—	14.0 EER & 12.3 IEER	—	
	≥ 65,000 Btu/hr and < 135,000 Btu/hr		—	11.9 EER & 15.1 IEER	—	
	≥ 135,000 Btu/hr		—	12.3 EER & 14.6 IEER	—	
Unitary Commercial Air Conditioners, Evaporatively Cooled	< 65,000 Btu/hr	Split system and Single package	—	14.0 EER & 12.3 IEER	—	
	≥ 65,000 Btu/hr and < 135,000 Btu/hr		—	11.9 EER & 15.1 IEER	—	
	≥ 135,000 Btu/hr		—	11.8 EER & 14.1 IEER	—	
Heat Pumps, Air-Cooled (Cooling Mode)	<65,000 Btu/hr	Split System	—	16.0 SEER or 15.2 SEER2	—	
		Single Package	—		—	
	≥ 65,000 Btu/hr and < 135,000 Btu/hr	Split System and Single package		—	11.6 EER & 15.1 IEER	—
				—	10.9 EER & 14.3 IEER	—
≥ 240,000 Btu/hr		Custom incentives				
Heat Pumps, Air-Cooled (Heating Mode)	< 65,000 Btu/hr	Split System	—	9.2 HSPF or 7.8 HSPF2 SEER 16.0 SEER/15.2SEER2	—	
		Single Package	—	8.5 HSPF or 7.2 HSPF2 SEER. 16.0 SEER/15.2 SEER2	—	
	≥ 65,000 Btu/hr and < 135,000 Btu/hr	47°F db/43°F wb outdoor air	—	3.5 COP	—	
		17°F db/15°F wb outdoor air	—	2.4 COP	—	
	≥ 135,000 Btu/hr and < 240,000 Btu/hr	47°F db/43°F wb outdoor air	—	3.4 COP	—	
		17°F db/15°F wb outdoor air	—	2.1 COP	—	
≥ 240,000 Btu/hr		Custom incentives				
Heat Pumps, Water-Source	< 135,000 Btu/hr	86°F Entering Water (Cooling Mode)	—	14.0 EER	—	
		68°F Entering Water (Heating Mode)	—	4.6 COP	—	

HVAC – Air Conditioners, Heat Pumps, & VRF – Idaho

TABLE 2-VRF HEAT PUMPS EFFICIENCY REQUIREMENTS & INCENTIVE LEVELS			
Equipment type	Size category	Sub-category	Minimum efficiency requirement(s) CEE Tier 1 - \$125/ton
VRF Heat Pumps, Air-Cooled (Cooling Mode)	< 65,000 Btu/hr	Multisplit system	15.0 SEER
	≥ 65,000 Btu/hr and < 135,000 Btu/hr	Multisplit system	11.0 EER & 14.2 IEER
		Multisplit system w/Heat Recovery	10.8 EER & 14.0 IEER
	≥ 135,000 Btu/hr and < 240,000 Btu/hr	Multisplit system	10.6 EER & 13.7 IEER
		Multisplit system w/Heat Recovery	10.4 EER & 13.5 IEER
	≥ 240,000 Btu/hr	Multisplit system	9.5 EER & 12.5 IEER
	Multisplit system w/Heat Recovery	9.3 EER & 12.3 IEER	
VRF Heat Pumps, Air-Cooled (Heating Mode)	< 65,000 Btu/hr	Multisplit system	8.5 HSPF
	≥ 65,000 Btu/hr and < 135,000 Btu/hr	47°F db/43°F wb outdoor air	3.4 COP
		17°F db/15°F wb outdoor air	2.4 COP
	≥ 135,000 Btu/hr	47°F db/43°F wb outdoor air	3.2 COP
17°F db/15°F wb outdoor air		2.1 COP	
VRF Heat Pumps, Water-Source	< 135,000 Btu/hr	Multisplit System 86°F Entering Water (Cooling Mode)	14.0 EER
		Multisplit System w/Heat Recovery 86°F Entering Water (Cooling Mode)	13.8 EER
		68°F Entering Water (Heating Mode)	4.6 COP

To be eligible, equipment must meet or exceed the minimum efficiency requirement in effect on the date of purchase as seen in the table above.

CEE = Consortium for Energy Efficiency

TABLE 3-GROUND-SOURCE HEAT PUMPS, EFFICIENCY REQUIREMENTS & INCENTIVE LEVELS				
Equipment type	Size category	Sub-category	Minimum efficiency requirement(s)	Customer incentive
Heat Pumps, Ground-source or Groundwater-source	All sizes	—	ENERGY STAR® qualified	\$50/ton

TABLE 4-HEAT PUMP LOOPS				
Equipment type	Size category	Sub-category	Minimum efficiency requirement(s)	Customer incentive
Ground-source or Groundwater-source Heat Pump Loop	All sizes	Open Loop (Groundwater-source)	—	\$125/ton
		Closed Loop (Ground-source)		

HVAC - Chiller – Idaho

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WattsmartBusiness@RockyMountainPower.net

Wattsmart Business
3556 S 5600 W #490
Salt Lake City UT 84120

For additional information or assistance, please call **385-300-0150**

- Equipment is installed and operating at the site listed on the general application.
- The dated sales receipt or invoice is included with labor and material costs itemized.
- Manufacturer's specification sheet for each installed equipment model is included.
- Any additional information or documentation is included as listed in the tables below.
- Completed application is submitted within six months of project completion.

Equipment may be subject to inspection or request for additional information prior to incentive payment. Incomplete applications may result in delay or denial of incentive payment.

PROJECT INFORMATION						
Select construction type:		<input type="checkbox"/> Retrofit	<input type="checkbox"/> Major Renovation	<input type="checkbox"/> New Construction		
CHILLER			Vendor:		Install date:	
Manufacturer	Model #	Serial #	Install location	Size (tons)	Full load efficiency (kWh/ton)	IPLV (kWh/ton)
Proposed Chiller Heat Rejection		<input type="checkbox"/> Air <input type="checkbox"/> Water				
Proposed Chiller Type		<input type="checkbox"/> Rotary <input type="checkbox"/> Screw <input type="checkbox"/> Scroll <input type="checkbox"/> Reciprocating <input type="checkbox"/> Centrifugal				
Facility Type		<input type="checkbox"/> Univeristy	<input type="checkbox"/> Community College	<input type="checkbox"/> Secondary School	<input type="checkbox"/> Office	
		<input type="checkbox"/> Hospital	<input type="checkbox"/> Clinic	<input type="checkbox"/> Retail	<input type="checkbox"/> Lodging	
Total Cost:		\$				
Incremental Cost¹:		\$				
Please confirm the following:						
<input type="checkbox"/> Equipment specification is included with application listing equipment size and efficiencies at AHRI standard 550/590. <input type="checkbox"/> Chiller load is 80% related to comfort cooling. <input type="checkbox"/> Chiller is not a backup unit.						
1. Incremental cost is the difference in cost between the new installed chiller and a similar code-level chiller. For example, if the high efficiency chiller costs \$170,000 and a similar code-level chiller costs \$150,000, the incremental cost would be \$20,000 (\$170,000-\$150,000). 2. Chillers must exceed the minimum efficiency requirements per Idaho state energy code. (IECC 2018) 3. Chiller must not be a backup service unit. 4. IPLV ratings must account for Variable Frequency Drives (VFD) installed on the chiller compressor, if applicable. 5. Chiller loads must not be more than 20% process related. 6. Projects must not incorporate significant deviations from the standard chiller operational practices (e.g., non-standard chilled water or condenser water set points, ice production during off peak hours, changes in chiller sequencing, etc.) 7. Equipment must be purchased and installed, and meet all other program terms and conditions. 8. Cooling capacity, full-load efficiency rating, and IPLV rating must be at AHRI rated conditions (AHRI Standard 550/590). 9. Incentives are offered at \$0.15 per annual kWh saved as determined by Rocky Mountain Power. Chiller efficiencies must exceed those required by IECC 2018. AHRI = Air-conditioning, Heating, and Refrigeration Institute IECC = International Energy Conservation Code						

HVAC - Evaporative Cooling – Idaho

To apply for Wattsmart Business incentives, [complete this application](#) supplement and send it with the general incentive application to the address to the right. Please review and confirm each of the qualifying criteria below, as applicable.

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PROJECT INFORMATION			
Select construction type:	<input type="checkbox"/> Retrofit	<input type="checkbox"/> Major Renovation	<input type="checkbox"/> New Construction

EVAPORATIVE COOLING			Vendor:		Install date:		
Manufacturer	Model #	Serial #	Install location	ISR ¹ CFM	Incentive	Qty	Total incentive
				x	\$0.06	x	
				x	\$0.06	x	

Please confirm the following:

- Only evaporative cooling is installed in the cooled space.
- Manufacturer's specification lists Industry Standard Rating CFM.¹
- Evaporative cooling unit is not a combined direct/indirect unit.²

1. If Industry Standard Rating (ISR) is not available, please contact us for additional eligible ratings.

2. To qualify for this incentive, evaporative cooling units must be standalone units. Incentives are also available for cooling systems that use a combination of direct evaporative, indirect evaporative, and/or mechanical cooling. To apply for incentives for systems combining direct and indirect evaporative cooling, please complete the IDEC section of this application.

INDIRECT/DIRECT EVAPORATIVE COOLING (IDEC)		Vendor:		Install date:	
Design air flow (CFM)		Total static pressure (H ₂ O)			
Supply fansize (hp):		Building square footage			
Chiller plant status		<input type="checkbox"/> New <input type="checkbox"/> Existing			
Indirect Evaporative Stage	<input type="checkbox"/> Return Air Evap. Media, Air-Air Heat Exchanger		<input type="checkbox"/> Water Cooling Tower-Coil		□ N/A
	<input type="checkbox"/> Return Air Evap. Media, Coil-Coil Heat Exchanger		<input type="checkbox"/> Multi-Stage Indirect Evap. Media		
Direct Evaporative Stage	<input type="checkbox"/> Supply Air, Direct Evaporation Media		<input type="checkbox"/> N/A		
Chilled Water Stage	<input type="checkbox"/> Chilled Water Coil, Air Cooled		<input type="checkbox"/> DXRefrigerant Coil, Air Cooled		
	<input type="checkbox"/> Chilled Water Coil, Water Cooled		<input type="checkbox"/> N/A		
System Operating Hours					
		Mon - Fri	Saturday	Sunday	
System start-up time					
System shut-down time					
Incentives are paid at \$0.15/kWh of annual energy savings as determined by Rocky Mountain Power:					

HVAC - Evaporative Cooling – Idaho

EVAPORATIVE PRE-COOLING (RETROFIT ONLY)			Vendor:	Install date:		
Manufacturer	Model #	Performance efficiency ¹	Air cond./heat pump model	Incentive ²	Connected tons	Total incentive
				\$75 x		
				\$75 x		
				\$75 x		
				\$75 x		

Please confirm the following:

- Unit(s) connected to air cooled air conditioner or heat pump package rooftop or matched split system condenser(s).
- Air conditioner/heat pump is used only for comfort cooling (no refrigeration or process cooling.)
- Manufacturer's specification lists evaporative performance efficiency.¹
- A copy of the site-specific operations manual has been provided.³
- Water supply has chemical or mechanical water treatment and is managed⁴ to optimize equipment performance.
- Water, mist, or spray does not come in contact with condenser coil.
- Pre-cooler system is equipped with controls that limit water use based on compressor/condenser on/off signal and current weather conditions.⁵
- Pre-cooler system is firmly affixed to all outside air intakes serving the condensers.⁶
- All pre-cooler media and/or water distribution components are housed in a self-contained framing/cabinet.⁷
- Controls and electrical components are enclosed in weather proof cabinet.
- A copy of maintenance contract with a minimum 36-month term is included.

1. To be eligible for incentives, units must have an evaporative performance efficiency of at least 75% (dry bulb temperature reduction achieved divided by the wet bulb depression) as provided by the manufacturer.
2. Incentives are paid at \$75/connected ton cooling capacity. Incentives for Evaporative Pre-coolers are capped at 70 percent of Energy Efficiency Project Costs and incentives will not be available to reduce the Energy Efficiency Project simple payback below one year. Energy Efficiency Project Costs are subject to Rocky Mountain Power approval.
3. Operations manual provides site specific information needed to keep the system operating correctly and must include at a minimum: modes of operation, control strategies, maintenance procedures and intervals, troubleshooting guidelines, and de-commissioning instructions.
4. If sump with recirculation system is used, sump must have periodic purge control. If the system does not use a sump/recirculation system, water pressure must be constant and correct for the system operation. Building supply water pressure must be shown to be adequate and consistent for each pre-cooler unit or the system must include a booster pump. Supply water conditions/booster pump operation parameters must be included in the operations manual.
5. Controls must switch off water flow when outdoor air temperature drops below a minimum setting and when weather conditions prevent the equipment from operating correctly. Duration and volume of water flow shall be calibrated such that no excess water accumulates below the saturated membrane.
6. Pre-cooler systems must be connected to the air conditioner or heat pump condenser(s) in such a way that all air serving the condensers passes through pre-cooler system and other functions of the air conditioner or heat pump are not disturbed.
7. Housing must provide adequate structure and support for all media and/or water distribution components to maintain pre-cooler system functionality and integrity. Housing must also provide protection from outside elements that can damage pre-cooler components or compromise system effectiveness, such as wind, debris, and sun-damage.

HVAC - Miscellaneous – Idaho

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Equipment may be subject to inspection or request for additional information prior to incentive payment. Incomplete applications may result in delay or denial of incentive payment.

PROJECT INFORMATION			
Select construction type:	<input type="checkbox"/> Retrofit	<input type="checkbox"/> Major Renovation	<input type="checkbox"/> New Construction

PACKAGED TERMINAL AIR CONDITIONERS (PTAC)			Vendor:			Install date:		
Manufacturer	Model #	Serial #	Install location	Size ¹ (Btu/hr)	EER ¹	Incentive	Tons ²	Total incentive
						\$25 x		
						\$25 x		

Please confirm the following:

- Equipment specification is included with this application listing equipment size and EER at AHRI standard.¹

1. Equipment size and efficiency rating are specified in terms of net cooling capacity at AHRI Standard 310/380 for PTAC/PTHP units. 2. Incentives are paid at \$25/ton net cooling capacity. To calculate tons divide the capacity in Btu/hr by 12,000. 3. To qualify for incentives equipment must meet the efficiencies listed in the table to the right for the applicable size category:	Size Category	Minimum Efficiency Requirement(s)
	≤ 8,000 Btu/hr	13 EER
	> 8,000 Btu/hr and < 10,500 Btu/hr	12.1 EER
	≥ 10,500 Btu/hr and ≤ 13,500 Btu/hr	11.6 EER
	> 13,500 Btu/hr	10.4 EER

PACKAGED TERMINAL HEAT PUMP (PTHP)			Vendor:			Install date:		
Manufacturer	Model #	Serial #	Install location	Size ¹ (btu/hr)	EER/COP	Incentive	Tons ²	Total incentive
					EER	\$50 x		
					COP			
					EER	\$50 x		
					COP			

Please confirm the following:

- Equipment specification is included with this application listing equipment size and efficiencies at AHRI standard.¹
- If applicable, electric resistive heating has been removed.

1. Equipment size and efficiency rating are specified in terms of net cooling capacity at AHRI Standard 310/380 for PTAC/PTHP units. Equipment must meet both the cooling mode and heating mode efficiency requirements to qualify for per ton cooling efficiency incentives. 2. Incentives are paid at \$50/ton net cooling capacity. To calculate tons divide the capacity in Btu/hr by 12,000. 3. To qualify for incentives equipment must meet the efficiencies listed in the table to the right for the applicable size category:	Size Category	Minimum Efficiency Requirement(s)
	≤ 8,000 Btu/hr	13 EER & 3.6 COP
	> 8,000 Btu/hr and < 10,500 Btu/hr	12.1 EER & 3.5 COP
	≥ 10,500 Btu/hr and ≤ 13,500 Btu/hr	11.6 EER & 3.5 COP
	> 13,500 Btu/hr	10.4 EER & 3.3 COP

CEE = Consortium for Energy Efficiency
Btu = British Thermal Unit

EER = Energy Efficiency Ratio
COP = Coefficient of Performance

HVAC - Miscellaneous – Idaho

OCCUPANCY BASED PTAC/PTHP CONTROL - RETROFIT ONLY		Vendor:		Install date:	
Manufacturer	Model #	Install location	Incentive	Qty	Total incentive
			\$50 x		
			\$50 x		
			\$50 x		

Please confirm the following:

- Controller units have the capacity and are programmed to set back the zone temperature during unoccupied periods and return to desired temperature when occupied.
- Controller units include an occupancy-based control (occupancy sensor or key card control).
- No occupancy-based control previously installed.

PORTABLE CLASSROOM 365/366 PROGRAMMABLE THERMOSTAT		Vendor:		Install date:	
Manufacturer	Model #	Install location	Incentive	Qty	Total incentive
			\$150 x		
			\$150 x		
			\$150 x		

Please confirm the following:

- Portable classroom is mechanically cooled.¹
- Portable classroom is unoccupied during summer months.
- Thermostat has either local or remote 365-/366-day programmable thermostatic setback capabilities.

OR

- Thermostat has occupancy-based (occupancy sensor or key card control) programmable thermostatic setback capabilities.

1. To qualify for incentives, thermostat must be installed in facilities that are cooled with mechanical systems using a refrigeration cycle (A/C, heat pumps, chillers).

Motors & VFDs – Idaho

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PROJECT INFORMATION								
Select construction type:		<input type="checkbox"/> Retrofit			<input type="checkbox"/> Major Renovation		<input type="checkbox"/> New Construction	
VARIABLE FREQUENCY DRIVES (VFD) FOR HVAC FANS AND PUMPS				Vendor:		Install date:		
VFD manufacturer	VFD Model #	Serial #	Install location	Select motor type	Motor hp	Incentive	Qty	Total incentive
				<input type="checkbox"/> Fan <input type="checkbox"/> Pump	x	\$200 x		
				<input type="checkbox"/> Fan <input type="checkbox"/> Pump	x	\$200 x		
				<input type="checkbox"/> Fan <input type="checkbox"/> Pump	x	\$200 x		
				<input type="checkbox"/> Fan <input type="checkbox"/> Pump	x	\$200 x		
				<input type="checkbox"/> Fan <input type="checkbox"/> Pump	x	\$200 x		
				<input type="checkbox"/> Fan <input type="checkbox"/> Pump	x	\$200 x		
				<input type="checkbox"/> Fan <input type="checkbox"/> Pump	x	\$200 x		
Please confirm the following:								
<input type="checkbox"/> Motor(s) has variable load.			<input type="checkbox"/> VFD(s) not required by energy code. ²					
<input type="checkbox"/> Throttling or bypass devices disabled/removed. ¹			<input type="checkbox"/> Motor(s) not in redundant configuration. ³					
<input type="checkbox"/> No VFD(s) previously installed.			<input type="checkbox"/> VFD(s) not integral to heating and or cooling equipment (Chiller, air-conditioner, heat pump, etc.)					
<p>1. Throttling or bypass devices, such as inlet vanes, bypass dampers, three-way valves, or throttling valves must be removed or permanently disabled to qualify for HVAC fan or pump VFD incentives.</p> <p>2. Incentives are not available for VFDs required by or used to comply with the applicable version of the Idaho energy code (IECC 2018), which currently requires a VFD for some demand-controlled pumps, depending on horsepower, climate zone, and application.</p> <p>3. Motors controlled by VFDs in a redundant configuration are only eligible for incentives up to the horsepower required to meet full load.</p> <p>4. Prescriptive incentives are not available for VFDs larger than 100 hp, or installed on process related or non-HVAC equipment. Custom incentives may be available. For more information, contact us or your vendor before purchasing your equipment.</p>								
Examples of VFDs eligible for typical upgrade incentives through Wattsmart Business: Incentive = \$200/ horsepower				Examples of VFDs not eligible for typical upgrade incentives through Wattsmart Business (see Custom Analysis options):				
VFD installed as part of a new construction project on a 5 hp fan motor in an air-handling unit.				VFDs that are integral to chillers are not eligible for incentives separate from the chiller's incentive.				
				VFD installed on boiler pump used in a manufacturing process. (Submit to Wattsmart Business prior to purchase.)				
VFD installed as part of a retrofit project on an existing chilled water circulation pump.				VFD installed as part of a new construction project on a 7.5 hp (or greater) heating water pump. (Required by code in ID climate zones - see Table C403.4.4 in IECC 2018).				

Motors & VFDs – Idaho

ELECTRONICALLY COMMUTATED MOTORS (ECM) RETROFIT ONLY					Vendor:		Install date:	
Measure	Manufacturer	Model #	Install location	Motor size	Incentive	Qty	Total incentive	
Refrigerated applied				W	\$1	x		
				W	\$1	x		
				W	\$1	x		
HVAC applied				hp	\$100	x		
				hp	\$100	x		
				hp	\$100	x		

Please confirm the following:

- If ECMs are purchased as part of a refrigerated case system, please provide the invoice for the refrigerated case and the case manufacturer’s data sheet documenting installed ECM(s) and associated wattages are included with the application.
- HVAC applied ECM(s) not integral to heating and or cooling equipment (chiller, air-conditioner, heat pump, etc.)

Request for Taxpayer Identification Number and Certification

Go to www.irs.gov/FormW9 for instructions and the latest information.

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

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See Specific Instructions on page 3.	1	Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)		
	2	Business name/disregarded entity name, if different from above.		
	3a	Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) _____ Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its 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 Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____ <i>(Applies to accounts maintained outside the United States.)</i>	
	3b	If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions <input type="checkbox"/>		
	5	Address (number, street, and apt. or suite no.). See instructions.	Requester's name and address (optional)	
	6	City, state, and ZIP code		
	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 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.

Social security number									
				-					
or									
Employer identification number									

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

Part II Certification

Under penalties of perjury, I certify that:

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

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. 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.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

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-NEC (nonemployee compensation).
- 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), and 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.

Caution: If you don't 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; and
4. Certify to your non-foreign status for purposes of withholding under chapter 3 or 4 of the Code (if applicable); and
5. 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).

Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding. Payments made to foreign persons, including certain distributions, allocations of income, or transfers of sales proceeds, may be subject to withholding under chapter 3 or chapter 4 of the Code (sections 1441-1474). Under those rules, if a Form W-9 or other certification of non-foreign status has not been received, a withholding agent, transferee, or partnership (payor) generally applies presumption rules that may require the payor to withhold applicable tax from the recipient, owner, transferor, or partner (payee). See Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*.

The following persons must provide Form W-9 to the payor for purposes of establishing its non-foreign status.

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

See Pub. 515 for more information on providing a Form W-9 or a certification of non-foreign status to avoid withholding.

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 (under Regulations section 1.1441-1(b)(2)(iv) or other applicable section for chapter 3 or 4 purposes), do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515). If you are a qualified foreign pension fund under Regulations section 1.897(l)-1(d), or a partnership that is wholly owned by qualified foreign pension funds, that is treated as a non-foreign person for purposes of section 1445 withholding, do not use Form W-9. Instead, use Form W-8EXP (or other certification of non-foreign status).

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 their 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 their 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, but are not limited to, 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, as described in item 4 under "*By signing the filled-out form*" 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.

See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier.

What Is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all U.S. account holders that are specified U.S. 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 are no longer 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.

- **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 for 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 you filed with your application.

- **Sole proprietor.** Enter your individual name as shown on your Form 1040 on line 1. Enter your business, trade, or "doing business as" (DBA) name on line 2.

- **Partnership, C corporation, S corporation, or LLC, other than a disregarded entity.** 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.

- **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. Enter any business, trade, or DBA name on line 2.

- **Disregarded entity.** In general, a business entity that has a single owner, including an LLC, and is not a corporation, is disregarded as an entity separate from its owner (a disregarded entity). See Regulations section 301.7701-2(c)(2). A disregarded entity should check the appropriate box for the tax classification of its owner. Enter the owner's name on line 1. The name of the owner 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. 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, enter it on line 2.

Line 3a

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

IF the entity/individual on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation.
• Individual or • Sole proprietorship	Individual/sole proprietor.
• LLC classified as a partnership for U.S. federal tax purposes or • LLC that has filed Form 8832 or 2553 electing to be taxed as a corporation	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 3b

Check this box if you are a partnership (including an LLC classified as a partnership for U.S. federal tax purposes), trust, or estate that has any foreign partners, owners, or beneficiaries, and you are providing this form to a partnership, trust, or estate, in which you have an ownership interest. You must check the box on line 3b if you receive a Form W-8 (or documentary evidence) from any partner, owner, or beneficiary establishing foreign status or if you receive a Form W-9 from any partner, owner, or beneficiary that has checked the box on line 3b.

Note: A partnership that provides a Form W-9 and checks box 3b may be required to complete Schedules K-2 and K-3 (Form 1065). For more information, see the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

If you are required to complete line 3b but fail to do so, you may not receive the information necessary to file a correct information return with the IRS or furnish a correct payee statement to your partners or beneficiaries. See, for example, sections 6698, 6722, and 6724 for penalties that may apply.

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 on 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 territory, 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 territory.
- 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 as defined under section 581.
- 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 Information, 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) entered 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 territory, 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, enter "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 ITIN. Enter it in the entry space for the Social security number. 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). 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. You may also get this form by calling 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/EIN. Go to 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 to place an order and have Form W-7 and/or Form SS-4 mailed to you within 15 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and enter "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, you will generally 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. See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier, for when you may instead be subject to withholding under chapter 3 or 4 of the Code.

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 ¹
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 ²
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. Grantor trust filing under Optional 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 ⁴
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
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 Form 1041 or under the Optional Filing Method 2, requiring Form 1099 (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 on line 1, and enter your business or DBA name, if any, on line 2. 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.)

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

** For more information on optional filing methods for grantor trusts, see the Instructions for Form 1041.

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 return 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 a questionable credit report, contact the IRS Identity Theft Hotline at 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 877-777-4778 or TTY/TDD 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 800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Go to 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 territories for use in administering their laws. The information may also 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, payors must generally withhold a percentage of taxable interest, dividends, and certain other payments to a payee who does not give a TIN to the payor. Certain penalties may also apply for providing false or fraudulent information.