MENDOCINO COUNTY
AIR QUALITY MANAGEMENT DISTRICT

Carl Moyer Memorial
Air Quality Standards Attainment Program

2026–2027 Grant Funding Application

Including eligible FARMER agricultural projects

APPLICATION PERIOD:

Open through May 1, 2027

Current solicitation categories:

a) On-Road Heavy-Duty Vehicles

b) Off-Road Equipment

c) Marine Vessels

d) FARMER Agricultural Projects (including agricultural off-road equipment, agricultural heavy-duty vehicles, zero-emission UTVs, and agricultural pumps.)

IMPORTANT — READ BEFORE APPLYING

Funding is not guaranteed by submitting an application. The Mendocino County Air Quality Management District (District) must determine that the project is eligible, complete, credible, surplus, quantifiable, enforceable, permanent, and cost-effective under the applicable CARB Guidelines and District Policies and Procedures. The District may impose requirements that are more stringent than CARB minimum requirements.

Applications are reviewed in the order received, but funding is qualified and ranked by cost-effectiveness. Eligible projects are ranked according to emissions reductions achieved per dollar spent, subject to available funding and all program requirements.

Completeness review: The District will review applications for completeness upon receipt and will notify the applicant of incompleteness or deficiencies within 30 working days. Applicants should provide all required supporting documentation with the application to avoid delay.

Do not purchase, receive, or begin work on the funded vehicle/equipment/engine before the project contract is fully executed. Work performed before contract execution is at the applicant's own fiscal risk and does not guarantee funding.

Annual reporting and recordkeeping are contractual obligations. Depending on project type, grantees may be required to maintain and submit annual usage records, hours or mileage, maintenance records, registration and proof of insurance, and other documentation for the duration of the project. Failure to meet contract requirements may result in corrective action or recovery of funds.

Basis for this application: MCAQMD Carl Moyer Program Policies and Procedures Manual (revised August 26, 2026); CARB 2024 Carl Moyer Program Guidelines; and CARB 2024 FARMER Program Guidelines.

MENDOCINO COUNTY AIR QUALITY MANAGEMENT DISTRICT

Carl Moyer Memorial Air Quality Standards Attainment Program
and FARMER Program — 2026–2027 Grant Funding Application

TABLE OF CONTENTS & APPLICATION INSTRUCTIONS

IMPORTANT: Only complete the project-specific section(s) that apply to the equipment, vehicle, or vessel you are proposing to change out. Complete Sections 1–3, Section 8 and Attachment A for every application, then complete only the applicable project types from sections 4-7 below. Fill out an additional, complete application if you are applying for more than one project.

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Which project section should I complete?

☐ **Section 4 —** Complete if replacing an eligible on-road heavy-duty vehicle.

☐ **Section 5 —** Complete if replacing, repowering, or retrofitting eligible off-road equipment and/or FARMER-eligible agricultural equipment, including eligible agricultural pumps/stationary equipment.

☐ **Section 6 —** Complete if applying for a FARMER zero-emission agricultural UTV or eligible used agricultural equipment for a small producer.

☐ **Section 7 —** Complete if replacing, repowering, or retrofitting an eligible marine vessel/engine project.

Only complete project sections that apply to the proposed project.

SECTION 1: APPLICANT INFORMATION

1A. Applicant Information

Legal Name:	Organization Name:
Mailing Address:	Physical Address (if different):
City / State / ZIP:	County:
Contact Name/Title:	Phone:
Email:	Website, if applicable:
Organization Type:	EIN, if applicable:

1B. Applicant Type

☐ Individual ☐ Sole Proprietor ☐ Corporation ☐ Partnership ☐ LLC
☐ Nonprofit ☐ Public Agency / Government ☐ Agricultural Producer ☐ Custom Operator ☐ First Processor / Agricultural Crop Preparation Service

For agricultural projects: Describe the agricultural operation and primary commodities and activities:

_____

_____

1C. Project Site / Location

Project Site Address:	City:
Assessor Parcel Number(s):	MCAQMD Permit No., if applicable:
County of Operation:	Approx. Acres:

If the equipment/vehicle is operated at multiple locations, identify the primary locations and explain:

_____

SECTION 2: PROJECT SUMMARY

2A. Select the Project Category

Check at least one:

- ☐ On-Road Heavy-Duty Vehicle
- ☐ Off-Road Equipment
- ☐ FARMER Agricultural Off-Road Equipment
- ☐ FARMER Agricultural Zero-Emission UTV
- ☐ Marine Vessel
- ☐ FARMER Agricultural Heavy-Duty Vehicle
- ☐ FARMER Agricultural Irrigation Pump
- ☐ FARMER Used Agricultural Equipment for Small Producers

2B. Project Type / Proposed Action

Check one:

- ☐ Equipment / Vehicle Replacement
- ☐ Repower
- ☐ Retrofit
- ☐ Conversion
- ☐ Zero-Emission Replacement
- ☐ Hybrid / Advanced Technology

Project description — what will be replaced, repowered, retrofitted, converted, or retired, and what will be purchased/installed?

Estimated Total Project Cost: $	Requested Funding: $
Applicant / Private Cost Share: $	Other Public / Private Funding: $
Estimated Eligible Cost: $	Estimated Ineligible Cost: $

List all other incentives, grants, rebates, loans, discounts, or co-funding applied for, awarded, expected, or received for this project:

SECTION 3: USAGE, COST-EFFECTIVENESS & CO-FUNDING

3A. Historical Usage

Provide the usage information required for the selected source category. **Must attach supporting records.** For off-road/agricultural projects, usage is generally hour-based. For on-road heavy-duty projects, usage is Generally mileage-based. Other categories may have category-specific requirements.

Period / Year:	Usage:	Units (miles / hours / fuel):	California %:
Most recent 12 months:			
Prior 12 months:			
Other relevant period:			

3B. How Usage Is Documented

Check all that are attached:

☐ Service records ☐ Fuel records ☐ Odometer/mileage records ☐ Hour-meter records
☐ Operator logs ☐ Work orders/job tickets ☐ GPS/fleet tracking ☐ Tax/accounting records
☐ Timekeeping/payroll ☐ Vehicle inspections ☐ Registration/title ☐ Other

If two years of documented usage are unavailable, explain why and provide the best available records/estimate, and attach additional explanation to this application:

_____

_____

3C. Project Cost / Funding Sources

Attach a detailed quote or estimate. Identify all public and private funding sources. Total funding from all sources may not exceed total project cost, and applicable applicant cost-share requirements must be met.

Source:	Amount:	Applied / Awarded / Expected:	Same Project?
Moyer / FARMER requested:	$		Yes / No
Other State funding:	$		Yes / No
Federal funding:	$		Yes / No
Local / utility / other:	$		Yes / No
Private / applicant contribution:	$		Yes / No

District use only:

Estimated NOx / ROG / PM reductions: _____

Estimated cost-effectiveness: _____

Proposed award: $ _____

SECTION 4: ON-ROAD HEAVY-DUTY VEHICLES

4A. Baseline Vehicle Information

VIN:	License Plate:
Make / Model:	Model Year:
Engine Make / Model:	Engine Model Year:
GVWR:	Weight Class: ☐ LHD ☐ MHD ☐ HHD
Current Odometer:	Fuel Type:
Title Holder:	Date Applicant Acquired Vehicle:

4B. Required / Category-Specific Documentation

☐ Current title showing ownership and no active lienholders, or alternative DMV documentation if title is unavailable

☐ Registration and documentation of ownership/operation for the required period

☐ Two 12-month periods of California mileage documentation from the previous 30 months, when required/available

☐ Compliance documentation / applicable CARB reporting records (e.g., TRUCRS or other applicable system), as required

☐ Maintenance, mileage, fuel, CHP inspection, logbook, or other conclusive usage records

☐ Replacement vehicle quote/specification and seller/dealer contact information

☐ Engine certification / CARB Executive Order information, if applicable

☐ Proof of insurance (required during the contract term and annually thereafter)

☐ Disclosure of other funding / co-funding

4C. Replacement Vehicle

Replacement Make / Model:	Model Year:
GVWR / Weight Class:	Engine / Powertrain:
New or Used:	Dealer / Seller:
Dealer Contact / Phone / Email:	Estimated Delivery Date:

Describe how the replacement performs the same function as the baseline vehicle and identify any proposed zero-emission, hybrid, or other advanced technology:

_____

_____

Important: The District will calculate grant funding using applicable historical usage and CARB methodology. On-road heavy-duty grantees are generally required to provide annual registration, proof of insurance, usage/mileage and maintenance information for the contract term.

SECTION 5: OFF-ROAD EQUIPMENT/ FARMER Eligible Projects

5A. Baseline Equipment (Baseline Equipment = Equipment to be replaced)

Manufacturer / Make:	Model:
Model Year:	Equipment Serial No.:
Engine Make / Model:	Engine Serial No.:
Horsepower:	Engine Tier / Certification:
Current Hour Meter:	Annual Hours:
Owner / Acquired Date:	Primary Use / Function:

5B. Eligibility & Documentation

☐ Baseline ownership documentation (bill of sale, tax/property records, insurance, maintenance records)

☐ Documentation that baseline equipment is operational and has been operational as required

☐ Historical usage records — generally at least the two most recent years when available

☐ Baseline engine certification / Tier information

☐ Replacement equipment quote/specification, including make, model, model year, serial number, engine

☐ Replacement warranty information, if applicable

☐ DOORS information and compliance documentation, if applicable

☐ Portable/Stationary ATCM permit or registration documentation, if applicable

☐ Other applicable regulatory compliance documentation

☐ Co-funding / other incentive disclosure

5C. Replacement / Repower / Retrofit

Proposed replacement/repower/retrofit equipment and work:

_____

_____

Replacement Make / Model:	Model Year:
Engine Make / Model:	Engine Tier / Certification:
Horsepower:	New Hour Meter / Usage Metric:
Dealer / Installer:	Estimated Delivery / Completion:

For replacement projects, explain how the replacement serves the same function and performs equivalent work:

_____

SECTION 5: OFF-ROAD EQUIPMENT/ FARMER Eligible Projects Cont'd

5D. Agricultural Eligibility

FARMER projects must be used in eligible agricultural operations. If equipment is used for both agricultural and non-agricultural operations, it generally qualifies as agricultural only when more than half of annual operating hours are for agricultural operations.

Describe the agricultural operation, commodities, acreage, crop preparation activity, forestry operation, livestock operation, or other qualifying agricultural use:

_____

_____

☐Applicant is an agricultural producer / farm ☐ Custom operator ☐ First processor / agricultural crop preparation service ☐ Other qualifying agricultural operation: ____

5E. FARMER Project Type

☐ Agricultural off-road equipment — repower or replacement

☐ Agricultural heavy-duty on-road vehicle replacement (GVWR > 14,000 lbs.)

☐ Zero-emission agricultural UTV / eligible small tractor replacement

☐ Used agricultural equipment for small producers

☐ Agricultural irrigation pump / stationary agricultural equipment repower or eligible electric motor project

☐ Other FARMER-eligible project: _____

5F. Agricultural Pump / Stationary Equipment — Complete if Applicable

Pump / stationary projects may require additional documentation and regulatory review. Electric motor projects require documentation of application or payment to the local utility for power installation..

Pump / Equipment Make:	Model / Serial No.:
Baseline Engine Make / Model:	Engine Serial No.:
Horsepower:	Fuel Type:
Annual Operating Hours:	Hours Documentation Attached:
Pump Function / Crop Served:	Project Site:
Proposed Replacement:	Utility / Electrical Provider:
Make/Model:	Fuel Type:
Horsepower:	Serial No:

Required Documentation Attached Includes (Check all that apply):

☐Historical pump/engine hour records or other usage documentation ☐ Permit / regulatory compliance documentation ☐ Ownership documentation ☐ Quote/estimate ☐ Utility application/payment documentation (if electric) ☐ Engine certification information

☐ Other:

_____

SECTION 6: FARMER UTV / USED EQUIPMENT FOR SMALL PRODUCERS

6A. Zero-Emission Agricultural UTV

Complete this section if applying for a new zero-emission agricultural UTV. The FARMER Guidelines require, among other criteria, ownership/operation of the baseline vehicle or equipment for the prior 24 months, a qualifying baseline, a new zero-emission replacement, required performance thresholds, and a minimum three-year contract.

Baseline UTV / Tractor Make:	Year /Model /: Serial No.
Baseline Engine Make/Model/Seria;:	Baseline Hours:
Replacement UTV Make / Model:	Replacement Model Year:
Towing Capacity:	Total Vehicle Weight:
Dealer / Seller:	Quote Amount:

☐Proof of California residence or California agricultural operation ☐ Ownership/operation documentation for baseline ☐ Maintenance/service records ☐ Replacement quote/specifications ☐ Warranty information ☐ Agricultural-use description ☐ Other funding disclosure

6B. Used Agricultural Equipment for Small Producers

This category is for eligible used off-road equipment owned by qualifying small producers. The FARMER Guidelines require a qualifying baseline, a qualifying replacement, and dealer evaluation/documentation of the used replacement equipment.

Baseline Make / Model / Year:	Farm Size (acres):
Baseline Hours:	Baseline Tier:
Replacement Make / Model / Year:	Replacement Serial No.:
Replacement Tier:	Replacement Hours (<10,000):
Replacement Engine Serial No.:	Expected Delivery:

Required Documentation Attached Includes (Check all that apply):

□ Documentation establishing small-producer/farm size status ☐ Baseline ownership documentation ☐ Baseline operational documentation ☐ Historical usage records ☐ OEM dealer used-equipment eligibility evaluation ☐ Replacement quote ☐ Warranty / dealer certification as applicable

SECTION 7: MARINE VESSELS

7A. Vessel Information

Vessel Name:	Official / Registration No.:
IMO Number (if applicable):	Home Port:
Vessel Type / Service:	Year Built:
Gross Tonnage / Length:	Owner:
Primary Operating Area:	Annual Operating Hours:

7B. Baseline and Replacement Engine / Project

Baseline Engine Make / Model:	Baseline Serial No.:
Model Year:	Horsepower:
Engine Tier /Serial No.:	Fuel Type:
Current Hours:	Annual Hours:
Proposed Action:	Replacement / Repower / Retrofit / Other:
Replacement Engine Make / Model:	Replacement Serial No.
Model Year:	Horsepower:
Engine Serial No.:	Fuel Type:
Engine Tier/Family:	Engine Certification No.:

7C. Supporting Documentation

□Vessel ownership / registration documentation ☐ Baseline engine ownership / service records ☐ Historical operating-hour documentation ☐ Engine certification / Executive Order or applicable U.S. EPA certification ☐ Replacement/repower/retrofit quote and specifications ☐ CARB verification documentation for retrofit/control technology, if applicable ☐ Regulatory compliance documentation, including Commercial Harbor Craft requirements where applicable ☐ Coast Guard documentation/inspection information, if applicable ☐ Other funding disclosure

Describe the vessel's function, operating schedule, and the proposed project:

_____

_____

Marine projects are subject to category-specific surplus and regulatory requirements. The District will determine whether the proposed project provides eligible surplus emission reductions under Chapter 7 and applicable regulations.

SECTION 8: GRANTEE OBLIGATIONS & FINAL CERTIFICATION

8A. Ongoing Obligations if Funded

If this application is selected and a grant agreement is executed, I understand that the grantee will be required to comply with the executed contract and applicable CARB/District requirements for the entire contract term.

- ☐ Maintain the funded vehicle, equipment, engine, and/or project in accordance with applicable manufacturer and program requirements.
- ☐ Maintain a working hour meter or other required usage measurement device when required; repair or replace a failed meter as required by the contract.
- ☐ Submit annual reports by the deadline established in the contract. Reports may include annual hours, miles, California activity, maintenance/service information, and other project-specific information.
- ☐ Provide registration and proof of insurance annually for project types where required. Additional insurance documentation may be required by the contract.
- ☐ Maintain supporting usage and project records for the required retention period and make records available for District/CARB review or audit.
- ☐ Allow pre-, post-, salvage, follow-up, and/or other inspections as required for the project category.
- ☐ Report theft, accident, loss, change of ownership, registration changes, or address changes within the time required by the contract and applicable guidelines.
- ☐ Do not use Moyer/FARMER-funded emission reductions for compliance credits, offsets, emission banking/trading, or compliance extensions during the contract term.
- ☐ Meet all applicable regulatory requirements throughout the contract term.
- ☐ Understand that underperformance, noncompliance, undisclosed double funding, or failure to achieve required usage/emission reductions may result in corrective action, contract changes, repayment, or recovery of funds.

8B. Applicant / Authorized Representative Certification

I certify under penalty of perjury that the information contained in this application and all attached documentation is true and correct. I understand that this application is subject to review under the CARB Carl Moyer Program Guidelines, the 2024 FARMER Program Guidelines where applicable, and the Mendocino County Air Quality Management District Carl Moyer Program Policies and Procedures. I understand that submitting this application does not guarantee funding.

- ☐ I have read and understand the application instructions and program obligations.
- ☐ I have disclosed all other funding or incentive applications for the same project.
- ☐ I understand that the District may request additional information and documentation.
- ☐ I understand that project eligibility and funding are subject to District and CARB requirements and available funding.

Applicant / Authorized Representative Name (print):	
Title / Capacity:	
Signature:	
Date:	

If a third party prepared any portion of this application:

Preparer Name / Organization:	
Phone / Email:	
Preparer Signature:	
Date:	

SECTION 8 Cont'd — COMMON ELIGIBILITY & SUPPORTING DOCUMENTATION

8c Required for Most Applications

- ☐ Completed and signed application; third-party preparers may assist, but the owner/applicant must sign and date.
- ☐ Documentation sufficient for MCAQMD to calculate project cost-effectiveness and maximum eligible funding.
- ☐ Historical usage documentation as required by the applicable category — generally two years / 24 months when available. Examples include mileage, hours, fuel, maintenance, tax, accounting, GPS, work orders, operator logs, and similar records.
- ☐ Documentation of project costs, including a detailed dealer/manufacturer quote, invoice estimate, or other documentation sufficient to identify eligible and ineligible costs.
- ☐ Engine or retrofit device CARB Executive Order or U.S. EPA certification/verification information, when applicable.
- ☐ Proof of regulatory compliance and vehicle compliance checks, when required for the project category.
- ☐ Proof of ownership / registration / title and other documentation establishing required ownership and operation periods, when applicable.
- ☐ Maintenance or service records for the baseline vehicle/equipment/engine when required by the project category.
- ☐ Replacement equipment/vehicle specifications, including make, model, model year, engine information, horsepower/GVWR or other applicable specifications.
- ☐ Documentation of any other funding source, incentive, grant, rebate, or discount for the same project.

8d Applicant Certifications — Required

By signing this application, I certify that the information provided is true and correct to the best of my knowledge and understand that false or misleading information may result in disqualification and/or recovery of funds.

☐ Regulatory compliance: I certify that, at the time of application, the applicant is in compliance with applicable federal, State, and local air quality rules and regulations and is not aware of outstanding or pending enforcement actions, except as disclosed below.

☐ Surplus emission reductions: I understand that Moyer/FARMER funds may not be used to satisfy an existing regulatory requirement or to generate marketable emission reduction credits, offsets, compliance extensions, or other compliance credit during the contract term.

☐ Double funding / disclosure: I have disclosed all other incentive funding, grants, rebates, discounts, or applications for the same project and will notify MCAQMD of additional funding received.

☐ Pre-contract action: I understand that purchasing, receiving, or beginning work before contract execution may make the project ineligible or may place the activity at my own fiscal risk.

☐ Records and inspections: I agree to maintain required records and make the funded vehicle, equipment, engine, and records available for District/CARB inspection or audit as required by the contract.

Applicant Name:_____

Applicant Signature:_____

Date:_____

Exceptions / disclosures / pending compliance matters (attach additional pages if needed):

_____

_____

SECTION 9: DISTRICT USE ONLY

9A. Receipt / Completeness Tracking

Application Received Date:	
Application Receipt Time (if tracked):	
Application / Project ID:	
Assigned Staff:	
Completeness Review Due Date (30 working days):	
Completeness Notice Sent:	

9B. District Eligibility Review

☐ Complete ☐ Incomplete — deficiencies requested ☐ Eligible ☐ Ineligible ☐ Additional information requested
☐ Case-by-case CARB review required ☐ Pre-inspection required ☐ Not applicable

Deficiencies / additional information requested:

_____

_____

Eligibility determination / notes:

_____

_____

9C. Cost-Effectiveness / Ranking

Estimated Grant Amount:	$
Cost-Effectiveness:	
Estimated NOx Reduction:	
Estimated ROG Reduction:	
Estimated PM Reduction:	
Receipt Date Rank:	
Cost-Effectiveness Rank:	
Overall Funding Rank:	

District selection considerations: ☐ Cost-effectiveness ☐ Environmental justice / high-exposure community ☐ Small business / small producer ☐ Zero-emission / advanced technology where feasible ☐ Other District criteria

9D. Funding / Contract Status

☐ Recommended for award Date:_____
☐ Waitlist / approved list Date:_____
☐ Not selected Date:_____
☐ Withdrawn Date:_____
☐ Contract executed Date:_____
☐ Award letter issued Date:_____
☐ Pre-inspection scheduled Date:_____

Proposed award: $_____ Contract No.: _____ Contract Date: _____

ATTACHMENT A: CHECKLIST — SUBMIT WITH APPLICATION

Applicant Submission Checklist

Use this page as a cover sheet for the application package. Check each item submitted and add category-specific documents requested by District staff.

Item	Document	Submitted
A	Completed and signed application	☐
B	Applicant identification / business information / W-9 or tax identification documentation, as applicable	☐
C	Proof of ownership / title / registration / acquisition documentation, as applicable	☐
D	Historical usage records required by the project category	☐
E	Maintenance / service / operational records	☐
F	Detailed project quote, estimate, or other cost documentation	☐
G	Replacement vehicle/equipment/engine specifications	☐
H	CARB Executive Order / U.S. EPA certification or verification, if applicable	☐
I	Regulatory compliance / CARB reporting documentation, if applicable	☐
J	Insurance documentation, if applicable	☐
K	Other funding / co-funding / incentive disclosure	☐
L	Agricultural operation / farm size / California operation documentation, if applicable	☐
M	Pump / utility documentation, if applicable	☐
N	Marine vessel / Coast Guard / CHC documentation, if applicable	☐
Other: _____		☐

Applications are accepted through May 1, 2027, subject to available funding. Applications are reviewed in the order received. Eligible applications are qualified and ranked based on cost-effectiveness, with projects generally ranked according to emissions reductions achieved per dollar. The District will notify applicants of incompleteness or deficiencies within 30 working days of receipt.

Keep a copy of the complete application and all attachments for your records. Do not begin project work, take possession of, or purchase the funded replacement vehicle/equipment/engine before the District has executed the applicable contract unless the District provides written authorization consistent with program requirements.

For District use: Application package received by: _____Staff initials: _____Number of attachments: _____

Form **W-9**
(Rev. March 2024)
Department of the Treasury
Internal Revenue Service

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.

☐ Individual/sole proprietor ☐ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate

☐ 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.

☐ Other (see instructions)

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 . . . . . ☐

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)

(Applies to accounts maintained outside the United States.)

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.

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.

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 for Part II, later.

Sign Here	**Signature of U.S. person**	**Date**

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