

Recycled Water Trucking Program Agreement

**Sonoma County Water Agency (Sonoma Water)
404 Aviation Blvd,
Santa Rosa, CA 95403**

For access to recycled water available at (check one):

- Airport Larkfield-Wikiup Sanitation Zone, 800 Aviation Blvd. Santa Rosa, CA 95403**
- Sonoma Valley County Sanitation District, 22675 8th St. East Sonoma, CA 95476**

1. User Information¹

Name of Company: _____

Mailing Address: _____

City/State/ZIP Code: _____

Office Phone #: _____

Name of Contact: _____

Title: _____

Cell Phone or Other Phone #: _____

Email: _____

2. Truck Information²

Provide the following information for the truck(s) that will be used to transport recycled water. Sonoma Water staff must inspect each truck to determine that it is equipped with the necessary air-gap and recycled water signage before issuance of filling station access code.

Truck/Trailer # (if applicable)	License Plate Number	Capacity of Tank	Vehicle Equipped with Air-Gap? (Y/N)	Recycled Water Signage on tank? (Y/N)

3. Recycled Water Use Information³ (Check all that apply)

Use of Recycled Water: Compaction Dust Control Power Washing

Sewer Flushing Street Cleaning Other: _____

RECYCLED WATER MUST NOT BE USED FOR STORM DRAIN FLUSHING

Application Method: Tank Truck Spray Nozzle Hose

Other: _____

¹For any changes in information after issuance of this Agreement, User must provide notice to Sonoma Water pursuant to Section 6 of this Agreement.

² See Footnote 1 above.

³ See Footnote 1 above.

RECYCLED WATER MAY ONLY BE USED AT THE LOCATION(S) IDENTIFIED BELOW

This Recycled Water Trucking Agreement (Agreement) must be available for inspection at all times. The User must carry one copy in the truck and present it to a Sonoma Water employee if stopped and asked to do so for any reason. This Agreement is subject to all requirements and restrictions specified in the State of California Code of Regulations, Titles 17 and 22.

Locations where recycled water will be used:

1. Address: _____

City: _____

2. Address: _____

City: _____

3. Address: _____

City: _____

4. Address: _____

City: _____

5. Address: _____

City: _____

(Attach separate sheet if necessary)

4. Recycled Water Signage

The User agrees to install and maintain three signs (on both sides and the rear of each tank) identifying that recycled water is in use. Sonoma Water will provide the first set of signs; replacement or secondary truck signs to be paid for at cost by the User.

User must initial here to acknowledge signage requirement: (initials) _____

5. No Entitlement to Recycled Water/Supply Subject to Availability

Supply of recycled water to the User is subject to availability as determined by Sonoma Water, and to any federal, state or local requirements which limit supply or availability. Delivery of water may at times be precluded for unanticipated reasons or for reasons beyond the control of Sonoma Water. Such reasons include, and are not limited to, acts of God, shortage of recycled water, reduction in transmission capacity, malfunction of transmission facilities, temporary imbalance of recycled water in the various storage reservoirs, changes in operations, discharge or monitoring requirements, a determination by any regulatory agency that recycled water is not suitable for the intended use, a determination that the activity is unlawful, a determination that the activity may violate

any operations permits, including but not limited to any National Pollutant Discharge Elimination System permits and/or permits under state authority issued to Sonoma Water as these permits currently exist or may be revised in the future (hereinafter "Permits"), or any unanticipated cause or cause outside the control of Sonoma Water.

This Agreement does not entitle the User to any quantity of recycled water. To the extent recycled water is available, supply shall be on a first-come, first-served basis. Entities with Recycled Water Use Agreements that are connected to the recycled water distribution system pipelines shall have priority over the User in supply of recycled water.

6. Recycled Water Trucking Program Use Guidelines

The User agrees to comply with the State of California Code of Regulations pertinent to the use of recycled water and shall not allow the recycled water to be used in violation of any law, regulation, ordinance, or provision of the Permits. User's attention is directed to the regulations contained in the California Code of Regulations (CCR), Titles 17 and 22. User acknowledges that she/he has read CCR Titles 17 and 22 and is familiar with its content. The Recycled Water Trucking Program Guidelines (Guidelines) which contain information regarding storage, transportation, and use of recycled water are attached to this Agreement as Exhibit B and incorporated herein by this reference. The User acknowledges receipt of the Guidelines which should not be relied upon as current or future law.

To the fullest extent allowed by law, the provisions of this Agreement shall be construed and given effect in a manner that avoids any violation of statute, ordinance, regulation, or law. In the event that any provision of this Agreement is held by a court of competent jurisdiction to be invalid, void, or unenforceable, the remainder of the provisions hereof shall remain in full force and effect and shall in no way be affected, impaired, or invalidated thereby.

The User has identified the following person as the responsible party for implementing worker/public protection requirements specified in the Guidelines and the State of California Code of Regulations at each site (e.g. that humans are not to drink recycled water or use it for preparing food, etc.).

Name of Responsible Person: _____

In the event there is a recycled water spill, or the User notices a use not in accordance with requirements stated herein, User shall contact Sonoma Water immediately at 707-523-1070.

7. Fees, Rates, and Charges

There is a processing fee of \$632, per Zone and/or District, for the initial formation of the Agreement. \$200 of the fee will be retained as a security deposit and refunded when the Agreement is terminated less any outstanding usage charges. The processing fee must be paid, by cash or check, at the time of issuance of filling station access codes. For Agreement extensions, an annual processing fee of \$310, per Zone and/or District, shall be paid in advance prior to the termination date of the Agreement. Please complete and return the attached W-9 form (Exhibit C) so Sonoma Water can issue a refund for the security deposit upon agreement termination.

The current cost for recycled water as imposed by Sonoma Water is \$5.00 per 1000 gallons. Sonoma Water will prepare an invoice on a monthly basis, calculated by

multiplying the volume (in gallons) of recycled water delivered to the User during the previous month by the established cost per gallon. Within thirty (30) days of receipt of an invoice, User shall pay the sum of money due to Sonoma Water. Failure to pay invoices for recycled water could result in the immediate termination of this Agreement.

8. Method and Place of Giving Notice, Submitting Bills and Making Payments

All notices, bills, and payments shall be made in writing and may be given by personal delivery or by mail. Notices, bills, and payments sent by mail shall be addressed as follows:

Sonoma Water
Operations Engineering
Recycled Water Administrator
404 Aviation Blvd.
Santa Rosa, CA 95403

And when so addressed, shall be deemed given upon the date of deposit in the United States mail. In all other instances, notices, bills, and payments shall be deemed given at the time of actual delivery. Changes in the names and addresses of the person to whom notices, bills, and payments are to be given may be made by providing notice pursuant to this paragraph.

9. Vehicle Registration and Insurance Requirements

User must provide copies of current vehicle registration (for each truck) and is required to maintain the insurance specified in Exhibit A, which is attached hereto and incorporated herein by this reference.

10. Indemnification

The User agrees to accept all responsibility for loss or damage to any person or entity, including the District and/or Sonoma Water, and to indemnify, hold harmless, and release the District and/or Sonoma Water, their officers, agents, and employees, from and against any actions, claims, damages, liabilities, disabilities, or expenses, that may be asserted by any person or entity, including the User, that arise out of, pertain to, or relate to any act, omission or negligence of User. User agrees to provide a complete defense for any claim or action brought against the District and/or Sonoma Water based upon a claim relating to User's act, omission or negligence. User's obligations hereunder apply whether or not there is concurrent negligence on the District and/or Sonoma Water's part, but to the extent required by law, excluding liability due to the District and/or Sonoma Water's conduct. The District and/or Sonoma Water shall have the right to select their legal counsel at User's expense, subject to User's approval, which shall not be unreasonably withheld. This indemnification obligation is not limited in any way by any limitation on the amount or type of damages or compensation payable to or for User or its agent's under workers' compensation acts, disability benefits acts, or other employee benefit acts.

11. Agreement Validity Period/Termination

This Agreement shall be valid from the date of issuance for one year, unless it is terminated as provided below. This Agreement may be terminated by Sonoma Water if the User has violated any of the Guidelines, California Code of Regulations, or for any reason as determined appropriate by Sonoma Water. Termination shall

be effective immediately upon notification by Sonoma Water via phone, fax, email or mail.

12. Agreement Non-Transferable

This Agreement is issued only to the User as specified above in Section 1 of this Agreement. It may not be transferred to any other entity or person.

CERTIFICATION

I certify that I am an authorized agent for the User cited in this Agreement and that I have authority to bind the User to the requirements of this Agreement and program. I hereby certify under penalty of perjury that the information provided in this Agreement and in any attachment is true and accurate to the best of my knowledge. I also certify that I have read the applicable recycled water use rules and regulations of the State of California Code of Regulations and the Sonoma Water Recycled Water Trucking Program Guidelines and agree to abide by them.

Signature of User: _____

Print Name: _____

Title: _____

Company: _____

Date: _____

AUTHORIZATION

The User is authorized to use recycled water from the Sanitation Zone and/or Sanitation District identified above in accordance with Sonoma Water’s Recycled Water Trucking Program Guidelines and the recycled water use requirements and restrictions specified in the State of California Code of Regulations, Titles 17 and 22.

Authorized Signature: _____

Grant Davis

General Manager, Sonoma Water

Date: _____

Exhibit A

User shall maintain and require its subcontractors and agents to maintain insurance as described below unless such insurance has been expressly waived by the attachment of a *Waiver of Insurance Requirements*.

Sonoma Water reserves the right to review any and all of the required insurance policies and/or endorsements, but has no obligation to do so. Failure to demand evidence of full compliance with the insurance requirements set forth in this Agreement or failure to identify any insurance deficiency shall not relieve User from, nor be construed or deemed a waiver of, its obligation to maintain the required insurance at all times during the performance of this Agreement.

Workers Compensation and Employers Liability Insurance

- a. Required if User has employees.
- b. Workers Compensation insurance with statutory limits as required by the Labor Code of the State of California.
- c. Employers Liability with minimum limits of \$1,000,000 per Accident; \$1,000,000 Disease per employee; \$1,000,000 Disease per policy.
- d. Required Evidence of Insurance: Certificate of Insurance.

If User currently has no employees, User agrees to obtain the above-specified Workers Compensation and Employers Liability insurance should any employees be engaged during the term of this Agreement or any extensions of the term.

General Liability Insurance

- a. Commercial General Liability Insurance on a standard occurrence form, no less broad than Insurance Services Office (ISO) form CG 00 01.
- b. Minimum Limits: \$1,000,000 per Occurrence; \$2,000,000 General Aggregate; \$2,000,000 Products/Completed Operations Aggregate. The required limits may be provided by a combination of General Liability Insurance and Commercial Excess or Commercial Umbrella Liability Insurance. If User maintains higher limits than the specified minimum limits, Sonoma Water requires and shall be entitled to coverage for the higher limits maintained by User.
- c. Any deductible or self-insured retention shall be shown on the Certificate of Insurance. If the deductible or self-insured retention exceeds \$25,000 it must be approved in advance by Sonoma Water. User is responsible for any deductible or self-insured retention and shall fund it upon Sonoma Water's written request, regardless of whether User has a claim against the insurance or is named as a party in any action involving Sonoma Water.
- d. Sonoma County Water Agency shall be endorsed as additional insureds for liability arising out of User's ongoing operations. (ISO endorsement CG 20 26 or equivalent).
- e. The insurance provided to the additional insureds shall be primary to, and non-contributory with, any insurance or self-insurance program maintained by them.
- f. The policy shall cover inter-insured suits between Sonoma Water and User and include a "separation of insureds" or "severability" clause which treats each insured separately.
- g. Required Evidence of Insurance:
 - i. Copy of the additional insured endorsement or policy language granting

- additional insured status; and
- ii. Certificate of Insurance.

Automobile Liability Insurance

- a. Minimum Limit: \$1,000,000 combined single limit per accident. The required limit may be satisfied by a combination of Automobile Liability Insurance and either Commercial Excess or Commercial Umbrella Liability Insurance.
- b. Insurance shall cover all owned autos. (*Required if Licensee owns vehicles.*)
- c. Insurance shall apply to all hired and non-owned autos.
- d. Required Evidence of Insurance: Certificate of Insurance.

Standards for Insurance Companies

Insurers, other than the California State Compensation Insurance Fund, shall have an A.M. Best's rating of at least A:VII.

Documentation

- a. All required Evidence of Insurance shall be submitted prior to the execution of this Agreement. User agrees to maintain current Evidence of Insurance on file with Sonoma Water for the required period of insurance.
- b. The name and address for Additional Insured endorsements and Certificates of Insurance is: Sonoma County Water Agency, 404 Aviation Blvd. Santa Rosa, CA 95403.
- c. Required Evidence of Insurance shall be submitted for any renewal or replacement of a policy that already exists, at least ten (10) days before expiration or other termination of the existing policy.
- d. User shall provide immediate written notice if: (1) any of the required insurance policies are terminated; (2) the limits of any of the required policies are reduced; or (3) the deductible or self-insured retention is increased.
- e. Upon written request, certified copies of required insurance policies must be provided within thirty (30) days.

Policy Obligations

User's indemnity and other obligations shall not be limited by the foregoing insurance requirements.

Material Breach

If User fails to maintain insurance which is required pursuant to this Agreement, it shall be deemed a material breach of this Agreement. Sonoma Water, at its sole option, may terminate this Agreement and obtain damages from User resulting from said breach.

Exhibit B
Recycled Water Trucking Program Guidelines
(Updated October 2022)

These Recycled Water Trucking Program Guidelines specify requirements being implemented for use of recycled water generated at the Airport Larkfield-Wikiup Sanitation Zone, and Sonoma Valley County Sanitation District treatment plants. The Sonoma County Water Agency (Sonoma Water) is the owner and/or operator of the treatment plants.

Recycled Water Quality: The recycled water trucking program supplies clean, safe recycled water that has been through a treatment process that includes aeration, filtration, and disinfection. Recycled water treated to this level meets or exceeds the rigorous and protective standards set by the State of California for tertiary-treated recycled water.

General Program Requirements

1. Customers with trucks interested in getting recycled water must apply for a Recycled Water Trucking Program Agreement. The application may be obtained as follows:
 - In person, at Sonoma Water's office at 404 Aviation Blvd, Santa Rosa.
 - By downloading the form from Sonoma Water's website (<https://www.sonomawater.org/recycled-water-trucking-program>)
2. Application forms must be completed and returned, with copies of required documents attached (photocopies, PDFs, scanned documents are acceptable), to Sonoma Water's office. Options for submitting completed applications include:
 - a. Mail to: Sonoma Water
Attn: Recycled Water Administrator
404 Aviation Blvd
Santa Rosa, CA 95403.
 - b. Fax to (707) 544-6123, Attention: Recycled Water Administrator
3. Tank trucks must be equipped with an air-gap. Air-gap must be at least twice the diameter of the pipeline used to fill the truck or tank.
4. Truck owners must show proof of vehicle liability insurance and worker's compensation insurance meeting minimum requirements specified in the Agreement (copies must be submitted with application).
5. Truck owners must show proof of valid truck registration. A copy of each truck's registration must be submitted with the application. For leased trucks, please submit a copy of the rental agreement in lieu of vehicle registration.
6. Before trucks can be filled for the first time, all truck owners and/or drivers are required to attend a brief on-site orientation/training in order to learn about using the filling station and the proper handling and use of recycled water. Sonoma Water will schedule the on-site orientation/training and inform customers of the date, time, and location.
7. Once the User completes the on-site orientation/training and Sonoma Water verifies

the required air-gap, Sonoma Water will issue a signed Recycled Water Trucking Agreement (Agreement) along with three recycled water signs to affix to the User's truck (both sides and rear). Sonoma Water provides the first set of signs; the User will have to pay (at cost) for any replacement signs.

8. The Agreement must be available for inspection at all times. The truck driver must carry one copy of the Agreement in the truck.

Wastewater Treatment Plant Requirements

1. Recycled water is available at the treatment plants identified above. Sonoma Water will provide maps and directions to the plant and to the recycled water filling station within the plant.
2. Trucks must have appropriately placed recycled water signage to enter the treatment plant property.
3. NO IDLING. Please turn off the truck's engine while filling or waiting at the filling station.
4. NO SMOKING is permitted within the plant at any time. Smoking is a safety hazard as there are flammable gases, oxygen, and methane present.
5. The speed limit is 10 miles per hour within the plant.
6. In the event of an emergency, the truck driver needs to call (707) 523-1070 for further instructions.
7. Do not leave any trash or debris in the filling station area.

Recycled Water Handling and Use Requirements/Precautions:

1. Do **not** drink recycled water or use it for food preparation. Additionally, the truck driver must notify workers and/or the public when recycled water is used at a site and tell them that they are not to drink recycled water or use it for food preparation.
2. Recycled water users should apply hand sanitizer or wash their hands with soap and potable water after working with recycled water and especially before eating or smoking.
3. Precautions should be taken to avoid food coming into contact with recycled water while the use site is still wet.
4. Truck drivers should be equipped with an adequate first aid kit. Cuts or abrasions should be promptly washed, disinfected, and bandaged.
5. Recycled water shall not be allowed to spray onto external drinking water fountains or faucets used for potable water.
6. Recycled water shall not be applied where it could contact or enter passing vehicles, buildings, areas where food is handled or eaten, or storm drains.

7. Recycled water users shall take adequate measures to prevent overspray, ponding, or runoff of recycled water from the authorized recycled water use area unless it is specifically allowed by the Regional Water Quality Control Board or by an attachment to the Agreement issued by Sonoma Water.
8. There shall be no use of tertiary treated recycled water within 50 feet of any domestic (drinking water) well.
9. Vehicles used for transportation and distribution of recycled water must have water-tight valves and fittings, and must not leak.
10. Vehicle recycled water storage tanks must be cleaned of contaminants prior to use. A truck or tank that has contained material from a septic tank, cesspool or hazardous waste shall not be used to convey recycled water. Truck storage tanks for the storage and transport of recycled water must comply with all federal, state of California, and local requirements for the storage and transport of water that is to be reused. Storage tanks cannot have prior use of carrying substances that are hazardous, within the meaning of federal or state of California definitions of hazardous or toxic materials, wastes or substances or poison. Storage tanks must be clean of all substances to prevent contamination from residue.
11. Recycled water must not be introduced into any permanent piping system and no connection shall be made between the tank truck and any part of a potable water system.
12. User must comply with all requirements and restrictions specified by the State of California Code of Regulations, Titles 17 and 22.
13. Tank trucks used to transport recycled water should not be used to carry potable water unless approved by the California Department of Public Health Food and Drug Branch. Potable water hauler information can be obtained by calling (916) 650-6500.

I certify that I have read, understand, and agree to abide by the above guidelines.

1) Signature _____ Date _____

Print Name

Company

California Driver License Number:

(Optional)

2) Signature _____ Date _____

Print Name

Company

California Driver License Number:

Exhibit C

Form **W-9**
(Rev. October 2018)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

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

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

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

Social security number					
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Part II Certification

Under penalties of perjury, I certify that:

- 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
- 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
- I am a U.S. citizen or other U.S. person (defined below); and
- 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.

Purpose of Form

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

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

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

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

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting*, later, for further information.

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

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

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

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

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States.

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

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items.

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

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

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

Payments you receive will be subject to backup withholding if:

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

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

Also see *Special rules for partnerships*, earlier.

What is FATCA Reporting?

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

Updating Your Information

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

Penalties

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

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

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

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

Specific Instructions

Line 1

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

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

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

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

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

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

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

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

Line 2

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

Line 3

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

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

Line 4, Exemptions

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

Exempt payee code.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

G—A real estate investment trust

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

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

J—A bank as defined in section 581

K—A broker

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

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

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

Line 5

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

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note: See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.SSA.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/Businesses and clicking on Employer Identification Number (EIN) under Starting a Business. 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 SS-4 mailed to you within 10 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note: Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

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

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

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

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

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

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

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account 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) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee ¹ The actual owner ¹
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor ⁴
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

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

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

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

³ You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

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

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

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

Secure Your Tax Records From Identity Theft

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

To reduce your risk:

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

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

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

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

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

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

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

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or 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.

Visit www.irs.gov/IdentityTheft to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

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