



**Borger, Inc., the Borger Economic Development Corporation**  
**Commercial Building Improvement**  
**Program Application Packet**

### About the Program

The Commercial Building Improvement Program (CBIP) is a matching reimbursement grant program that assists owners of vacant commercial properties in Borger with the cost of improvements so that the properties may be occupied by new or expanded businesses. The program is intended to sustainably grow the local economy and reduce the number of vacant and dilapidated commercial structures in Borger by encouraging the revitalization and reuse existing properties.

Grants are awarded on a matching reimbursement basis; the cost of the improvement project must be paid in full by the property owner, but is then reimbursable up to 50% by Borger, Inc.

Grants are awarded by the approval of the Board of Director's of Borger Inc. A grant request above \$50,000 requires the approval of the Borger City Council as well.

Matching grant monies will be disbursed at the completion of improvements and with the acceptance of work by the City of Borger. The maximum grant that can be received for a project under the CBIP is \$125,000.

**More information can be found on the program website: [www.borgeredc.com/vacantproperties](http://www.borgeredc.com/vacantproperties)**

### Eligibility:

Owners of vacant commercial properties that need improvements are encouraged to apply for grant funds. Please note that residential and storage properties are not eligible for the program. Applicants must be current on property taxes to be approved and receive grant funding. Applicants may be required to complete a credit check and provide financial information so their application can be evaluated. Property must be located inside the Borger City limits to qualify. See pages 2-4 for eligible improvements.

### Objectives:

1. Encourage owners of vacant commercial properties to proactively invest in and improve their properties to attract new or expanded businesses to the community.
2. Reduce the number of vacant and dilapidated commercial structures in the community.
3. Encourage the reuse and revitalization of existing quality commercial properties, rather than the construction of new low-cost commercial structures.
4. Encourage private investment in commercial businesses.
5. Eliminate blight within the community.
6. Stimulate redevelopment to increase sales tax revenues and property values.

## Encouraged Improvements:

**Interior and/or Structural Improvements:** The interior and/or structural improvements of physical commercial space that will be occupied by the new or expanded business.

### *Eligible Improvements*

- Plumbing, electrical, or mechanical improvements to a vacant or underutilized space
- Roof replacement or repairs in a vacant or underutilized space
- Flooring, paint, and other “permanent” interior improvements
- Fixtures – such as lighting fixtures, bathroom fixtures, and other permanent fixtures
- Partition walls, doors, etc.
- Structural repairs to the building system

### *Ineligible Improvements*

- Regular maintenance on equipment in a space already in use by the applicant (such as HVAC repairs or maintenance, plumbing repairs or maintenance, lawn maintenance, parking lot maintenance, etc.) NOTE: replacement of HVAC or expansion of plumbing or mechanical systems *may* be eligible partial reimbursement for underutilized or currently vacant space
- Reimbursement of insurance deductible for repairs covered by insurance, such as a deductible for roof replacement on an insured property

**Façade:** The improvement of façades and exterior building materials should allow for materials, colors, and finishes to be compatible with existing improved properties in the general area. Non-metal materials are encouraged, and an unfinished appearance is discouraged. The requirements for building materials apply to all building elevations visible from the corridors.

### *Encouraged Improvements*

- Signage in accordance with the Unified Land Development Ordinance (ULDO) - see Signage section below for additional information
- Canopies or awnings in accordance with the ULDO
- Finished masonry or equivalent
- **Decorative** concrete, native stone, brick/brick veneer
- Cement Fiberboard (hardiplank)
- Stucco
- Glass (particularly at the pedestrian level) and related security film

### *Discouraged Improvements*

- Vinyl, wood fiber hardboard, oriented strand board, plastic, or fiberglass siding
- Metal sidings of any kind (excluding roofs, awnings, and canopies)
- Unfinished cinderblock
- Un-textured concrete finishes
- Glass “blacked out” or mirrored at more than 20%

**Signage:** The improvements to signage should include the removal of unused/ temporary signs as well as enhancement to existing signs. All signage shall follow the standards as set in the City of Borger Unified Land Development Ordinance (see Section 14.02.500 Signs of the City of Borger Unified Land Development Ordinance) – *continued next page*

### **Signage (Continued)**

#### *Encouraged Improvements*

- Removal of abandoned signs
- Replacement of outdated signs
- Recessed lighting
- Externally illuminated signage and lettering
- Internally illuminated signs with opaque field and translucent letters

#### *Discouraged Improvements*

- Off premises signs
- Temporary signs
- Snipe signs
- Birds-eye view signage
- Flashing, blinking, revolving, digital, video or traveling lighted signage
- Internally illuminated signs
- External reflectors
- Window signs

**Safety & Compliance:** The improvements should follow the standards set in the City of Borger Unified Land Development Ordinance (ULDO) and any applicable State and Federal laws or regulations. These standards were created to increase safety and allow for quality development throughout the community.

#### *Encouraged Improvements*

- ADA accessibility
- Testing and abatement of asbestos
- Compliance with landscaping and other screening requirements
- Closure of unnecessary driveways
- Installation of end islands and curb stops
- Movement of parking to rear of structure
- Vehicles undergoing repair moved indoors
- Removal of merchandise display in ROW

#### *Discouraged Improvements*

- Outside storage
- Outside display of merchandise
- Parking/ placement of vehicles in the setbacks or right-of-way (ROW)
- View of damaged vehicles from ROW
- Temporary/portable structures

### **Other Improvements:**

Additional improvements will be considered on a case-by-case basis, especially if they are part of a larger overall project. Those include:

**Landscaping/Irrigation:** The improvement of landscaping and irrigation should include drought tolerant, low-water, and native trees, plants, and shrubs for sustainability and conservation of resources.

#### *Encouraged Improvements*

- Required parking lot screening
- Local drought-resistant vegetation (xeriscaping)
- Planters and planter boxes
- High efficiency irrigation systems (buried or drip systems)
- Landscaping at base of signage

#### *Discouraged Improvements*

- Non drought resistant landscaping
- Landscaping that blocks vehicular line-of-sight
- Low efficiency irrigation systems (sprinklers)

**Parking/ Circulation/ Access:** The improvement of parking, circulation, and access should include quality paving materials and allow for compliance with ADA standards. This includes high impact improvements on highly visible portions of the property as well as closing unnecessary parking areas and curb cuts. **\*Only high impact parking improvements will be considered unless in conjunction with other improvements.\***

*Encouraged Improvements*

- Reduce or close large/extra driveways
- Improved internal circulation
- Landscaping in islands
- Removing asphalt/concrete to replace with landscaping or pavers
- ADA Improvements
- Crosswalks
- Ramps

*Discouraged Improvements*

- Parking resurfacing alone, including sealcoating (may be considered if in conjunction with other improvements)
- Spot filling potholes
- Unseen improvements to back of property
- Parking lot striping alone
- Unimproved surfaces
- Crushed granite
- Limestone or gravel

## How are applications evaluated?

Once a complete application is submitted, the following allocation criteria and the City of Borger ULDO will serve as the basis for reviewing the impact of the proposed site enhancements:

- A. Grant Amount requested vs. impact of project (efficiency use of dollars)
- B. Increase to ad valorem tax and sales tax
- C. Occupancy of vacant buildings
- D. Creation of jobs
- E. Improvement to dilapidated buildings
- F. Increased safety
- G. Increased compliance to City of Borger ULDO

## How Do I Apply?

### Step 1: Pre- Application Meeting

A pre-application meeting is **strongly recommended**. This will allow Borger, Inc. and City of Borger staff to review the applicant's site with the applicant to discuss potential recommended improvements.

- a. Contact Michelle Gray by email at: [info@borgeredc.com](mailto:info@borgeredc.com) or call 806-521-0027 to schedule a pre-application meeting.
- b. At the meeting discuss required reviews and permits for the improvements.
- c. At the meeting discuss any site features that do not meet current code standards.
- d. At the meeting discuss the impact of the project.

### Step 2: Submit Application

Submit a complete application to Borger, Inc. as early as possible. Applications may be submitted in person, at the Borger, Inc. office located at 108 E. 6<sup>th</sup> Street, Borger, Texas 79007 or by mail to Borger, Inc. Attn: Executive Director, P.O. Box 1157, Borger, TX 79008. **A complete application contains one paper copy and one digital copy (as one (1) PDF) of the following:**

1. A completed application form (the following 4 pages).
2. Comprehensive digital photos of current site conditions.
3. A narrative of the project describing the work to be completed (max. 750 words).
4. Drawings/plans detailing the proposed improvements (PDF format).
5. Two (2) itemized cost estimates from two independent sources.
  - a) Cost estimates from the property owner or any entity to which the property owner is associated will not be accepted.
6. Current tax statement showing no delinquent taxes for the property.
  - b) This can be obtained online at <http://hutchinsoncountytax.com/>
7. Owner's deed to the property showing proof of ownership.
  - c) This can be obtained at the County Courthouse for a small fee.
8. Current W-9.

**\*Applications missing any information or documentation will be rejected until complete. \***

### Step 3: Present Application to the Board for Decision

Once your complete application is received, your project can be placed on the agenda of an upcoming Board meeting. Regular Board meetings typically occur monthly – please check with Borger, Inc. staff on the dates of upcoming Board meetings so that you can plan accordingly. At the Board meeting, you will have an opportunity to present your project and answer and questions the Board may have about your application or financials. Typically, the Board will decide to approve or deny a project the first time it is presented. Occasionally, the Board may table their decision, meaning they could decide to wait to make a decision until more information is available. If your project is approved, you will be asked to sign an incentive agreement that contains all terms applicable to the grant you are eligible to receive.

### Step 4: Complete Your Project and Submit for Reimbursement

Once your project has been approved, it's time to get to work! You will complete whatever improvements are part of your approved project scope. Once your project is complete, you will submit proof of completion to Borger, Inc. (including copies of paid invoices, cancelled checks, photos of completed project, etc.). The reimbursement matching grant can only be paid once your project is complete and the property is occupied by a Qualified Tenant (see more information about Qualified Tenants on page 9).

# Commercial Building Improvement Program Application

Date Received:

By:

Name of Developer / Development Group

Tax Identification #

How long in business:

Mailing Address:

Physical Address:

E-Mail:

Telephone Number:

Cell Phone Number:

Please describe a few relevant past projects completed by developer, including type of development (industrial, retail, new construction, renovation, etc.). Please notate address and amount of investment:

Property Address of Proposed Project:

Please identify the type of Project(s) for which you are applying for assistance (check all that apply):

Interior Improvements

Facade Improvements

Structural upgrades required to bring building up to code

Other (please specify): \_\_\_\_\_

Anticipated Project Start: \_\_\_\_\_

Anticipated Project Completion: \_\_\_\_\_

Source of Matching Funds: \_\_\_\_\_

Estimated Total Project Costs: \$ \_\_\_\_\_

*If applicable, please attach at least two (2) bids to support estimated cost.*

Have you reviewed, and are you in agreement, with the Criteria for Reimbursement (page 9)?

Yes       No

Please write a short description of the project(s) you plan to complete with the assistance of the Borger, Inc. Commercial Building Improvement Program:

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Have you met with the City of Borger Planning & Development Department to review your plans?

Yes       No

Is the property clear of all known tax or vendor liens?

Yes       No

Is the property vacant?

Yes       No

If Yes, approximately how long has it been vacant? \_\_\_\_\_

Name of ALL Owner(s), Partners, Members, Principles, AND/OR Directors:

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**I certify that the information contained herein is true and correct.**

\_\_\_\_\_  
**Printed Name**

\_\_\_\_\_  
**Signature**

\_\_\_\_\_  
**Date**

\_\_\_\_\_  
**Title**

**This application should be completed and returned with the required documentation before any incentive considerations can be given. Borger Inc. shall require such financial and other information as may be deemed appropriate for evaluating the financial capacity and other factors of the applicant/applicants.**

Please submit the completed request to:  
Amy Fesser, Executive Director  
Borger, Inc.  
108 E. 6<sup>th</sup> Street  
Borger, TX 79007  
Email: [info@borgeredc.com](mailto:info@borgeredc.com)  
For more information, please call: 806-521-0027

Attachments:  
Criteria for Reimbursement (Attached)  
Check List/Required Documents (Attached - Please Review/Complete)  
Authorization Form for Consumer Reports (Attached - Please Complete)  
Reference Sheet (Attached - Please Complete)  
Prior Two (2) Years Tax Returns (Please Provide)  
Current Balance Sheet or Personal Financial Statement (Please Provide)  
W-9 (Attached - Please Complete)

**Borger, Inc. (the BORGER ECONOMIC DEVELOPMENT CORPORATION)  
COMMERCIAL BUILDING IMPROVEMENT PROGRAM**

Please complete the following list of forms for further consideration. If you do not have the form or if you have questions about any of the content, please contact Amy Fesser at (806) 521-0027 or [info@borgeredc.com](mailto:info@borgeredc.com).

\_\_\_\_\_ **Commercial Building Improvement Program Application**

\_\_\_\_\_ **Authorization Form for Consumer Reports (Form Enclosed)**

- We require the applicant to undergo a background and criminal/civil history check.
- Borger, Inc. will obtain a credit report.

\_\_\_\_\_ **Current Business Balance Sheet (or Personal Financial Statement)**

\_\_\_\_\_ **Prior Two (2) Years Tax Returns and/or Profit & Loss Statement**

\_\_\_\_\_ **Plans and Drawings**

- For renovation of facility or new construction, please include plans, drawings and/or detailed description.
- All applicants: please include CURRENT photos of the property in your application, including all areas you plan on improving.

\_\_\_\_\_ **Cost Estimates**

- An itemized cost analysis including materials, labor, permits, rented equipment and related costs. Please include a minimum of (2) contractor bids per line item.

\_\_\_\_\_ **Meet with the City of Borger Planning and Development.**

**Date and Time Met:** \_\_\_\_\_

- Borger inc., requires that developers meet with the City of Borger Planning and Development staff prior to Board consideration. We want to ensure that the plan we approve for reimbursement incentives will be accepted by the City.
- Please contact the Planning & Development Department (806) 273-0097 to schedule your meeting.

## **COMMERCIAL BUILDING IMPROVEMENT PROGRAM CRITERIA FOR REIMBURSEMENT**

The Commercial Building Improvement Program (CBIP) criteria for reimbursement include, but are not limited to, the following:

1. Deadline to submit for reimbursement: 18 months from project approval
  - a. All aspects of project must be completed by such date. Any project changes must be approved by the Board of Directors, in its sole discretion
  - b. Property must be owned by applicant and must become occupied, at least in part, by a QUALIFIED tenant
  - c. No part of the purchase price of the property is eligible for reimbursement under the CBIP
2. A QUALIFIED tenant is one that:
  - a. Satisfies either of the following:
    - i. A business not currently operating in or from Borger, Texas; or
    - ii. A business currently operating in or from Borger, Texas that is expanding and requires new or additional space to accommodate expansion; or
    - iii. A business at risk of leaving Borger because of lack of viable space to operate from (expiring lease at current location, current space has unsafe conditions, etc.), AND
  - b. Satisfies the following:
    - i. A business that is open a minimum of 30 hours per week AND employs at least one full time equivalent employee (FTE); or
3. Only expenses properly documented as being incurred AFTER approval date will qualify for reimbursement. The Borger, Inc. does NOT backfund. In the event the improved space is only partially leased out to a QUALIFIED tenant, the reimbursement will be proportionately reduced based on rentable square footage
4. No payments made to parties related within a reasonable degree of consanguinity or affinity (in Borger, Inc.'s discretion) to the applicant will be considered for reimbursement
5. Must provide receipt and proof of payment for all qualified expenses, in form reasonably acceptable to Borger, Inc.
6. Must certify by affidavit you have not received and do not expect to receive any kickbacks or repayments from vendors/contractors and that you do not have any knowledge of others that have or may receive such kickbacks
7. Must certify by affidavit you have not received and do not expect to receive any insurance proceeds for any of the repairs, improvements, or upgrades – Borger, Inc. will not provide a matching reimbursement grant on insurance deductibles
8. Each CBIP project is subject to limits of reimbursement on a case-by-case basis. Applicant will know such limits UPON approval and all limits will be set forth in a definitive written incentives agreement that has been properly approved by the Board of Directors of the Borger, Inc. and, in certain instances, the City Council of Borger, Texas (Incentives Agreement).
9. Each CBIP project is subject to a claw-back provision, which will be defined on a case-by-case basis. Applicant will be told the terms of the claw-back provision UPON approval and all stipulations of the claw-back provision will be in the Incentives Agreement.

Notwithstanding anything else herein to the contrary, this disclosure in no way creates any obligation on the part of Borger, Inc. to consider or approve any application and Borger, Inc. retains the sole discretion to alter these terms from time to time. CBIP reimbursements are subject in all respects to and will only be made pursuant to the terms of the Incentives Agreement. In the event of a conflict between these terms and the Incentives Agreement or the EDC Act, the Incentives Agreement and the EDC Act will control.

**Borger Economic Development Corporation dba Borger, Inc.  
Authorization Form for Consumer Reports**

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**Applicant's Name:**

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**Personal Address:**

**City, State, Zip:**

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**Business Address:**

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**Social Security Number:**

**Date of Birth:**

**Driver's License Number & State:**

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**Tax ID Number:**

**E-Mail:**

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**DBA(s):**

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**Other/Former Names:**

**Date:**

In connection with application for incentives and/or loans with the Borger Economic Development Corporation (d/b/a Borger, Inc.), I understand that an agent or employee of the Borger Economic Development Corporation may obtain a consumer report or investigative consumer reports about me, which may contain driving records, court records, criminal records, credit reports, academic records, professional license records, and employment history. An authorized person might also interview past employers, employees, or other personal or professional contacts to obtain information about my professional conduct, character, general reputation, personal characteristics, and job performance. Further, I understand that information from various Federal, State, local and other agencies which contain my past activities will be requested.

By signing below, I hereby authorize without reservation, any party or agency contacted by the Borger Economic Development Corporation to furnish the above-mentioned information. I further authorize ongoing procurement of the above-mentioned reports at any time during my application process. I also agree that a fax or photocopy of this authorization with my signature be accepted with the same authority as the original.

I understand that I may submit a written request within a reasonable period of time to receive information obtained about me in a consumer or investigative report conducted or obtained by the Borger Economic Development Corporation. I will be required to show proper identification and pay any legally permissible fees prior to having those reports released to me.

I hereby authorize and request, without any reservation, any present or former employer, school, police department, financial institution, division of motor vehicles, consumer reporting agencies, or other persons or agencies having knowledge about me to furnish the Borger Economic Development Corporation with any and all background information in their possession regarding you, in order that my application may be evaluated.

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**Signature:**

**Date:**

**Borger Economic Development Corporation dba Borger, Inc.**

# Reference Sheet

## Personal References

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Personal Reference 1 Name:

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Address:

City, State, Zip:

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Phone:

Email:

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Personal Reference 2 Name:

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Address:

City, State, Zip

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Phone:

Email:

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Personal Reference 3 Name:

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Address:

City, State, Zip

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Phone:

Email:

## Business Vendor/Client References:

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Business Vendor/Client Reference 1 Name:

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Address:

City, State, Zip:

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Phone:

Email:

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**Business Vendor/Client Reference 2 Name:**

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**Address:**

**City, State, Zip**

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**Phone:**

**Email:**

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**Business Vendor/Client Reference 3 Name:**

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**Address:**

**City, State, Zip**

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**Phone:**

**Email:**

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**Banking References:**

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**Banking Reference 1 Name:**

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**Address:**

**City, State, Zip:**

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**Phone:**

**Email:**

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**Banking Reference 2 Name:**

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**Address:**

**City, State, Zip**

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**Phone:**

**Email:**

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# Request for Taxpayer Identification Number and Certification

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

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

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

**Part I Taxpayer Identification Number (TIN)**

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

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

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

**Part II Certification**

Under penalties of perjury, I certify that:

- 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.

<b>Sign Here</b>	Signature of U.S. person ▶	Date ▶
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## General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

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

### Purpose of Form

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

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

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

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

By signing the filled-out form, you:

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

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

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

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

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

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

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

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

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

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

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

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

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

## Backup Withholding

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

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

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

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

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

Also see *Special rules for partnerships*, earlier.

## What is FATCA Reporting?

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

## Updating Your Information

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

## Penalties

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

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

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

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

## Specific Instructions

### Line 1

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

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

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

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

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

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

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

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

### Line 2

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

### Line 3

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

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

### Line 4, Exemptions

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

#### Exempt payee code.

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

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

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

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

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

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

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

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

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

B—The United States or any of its agencies or instrumentalities C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

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

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

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

G—A real estate investment trust

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

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

A bank as defined in section 581

K—A broker

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

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

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

## Line 5

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

## Line 6

Enter your city, state, and ZIP code.

## Part I. Taxpayer Identification Number (TIN)

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

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

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

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

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

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

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

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

## Part II. Certification

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Secure Your Tax Records From Identity Theft**

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

To reduce your risk:

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

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

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

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

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

**Protect yourself from suspicious emails or phishing schemes.**

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

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

If you receive an unsolicited email claiming to be from the IRS, forward this message to [phishing@irs.gov](mailto:phishing@irs.gov). You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at [spam@uce.gov](mailto:spam@uce.gov) or report them at [www.ftc.gov/complaint](http://www.ftc.gov/complaint). You can contact the FTC at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see [www.IdentityTheft.gov](http://www.IdentityTheft.gov) and Pub. 5027.

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

## Privacy Act Notice

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