



FY2008 AgriFIRST Program Guidelines & Application

Application Deadline: December 11th, 2007 ▪ 5:00 p.m.

Created in 2001, AgriFIRST demonstrates the Department of Agriculture's commitment to the agriculture and food industry in Illinois. Since the program began, AgriFIRST has provided more than \$3.7 million in funds for more than 90 value-added agricultural projects. There is more than \$500,000 available for AgriFIRST grants in fiscal year 2008.

These guidelines are intended for use by individuals developing proposals and carrying out the administrative and procedural requirements involved in applying for AgriFIRST projects. The guidelines cover:

- Program Scope
- Eligibility and Matching Requirements
- Application Procedures and Requirements
- Selection Criteria
- Announcement of Grant Awards
- Restrictions and Limitations on Program Activities and Expenditures
- Post-Award Management of AgriFIRST Grants
- Reporting Requirements for Awarded Projects – Progress and Final Reports
- Record Retention for Awarded Grant Projects

Program Scope

AgriFIRST funds can be requested for a wide range of value-added agricultural projects provided the project meets the definition of value-added. *(For definition, refer to the definitions section of this document.)*

Eligibility and Matching Requirements

Any person or agribusiness residing in Illinois that will or does process, package, or otherwise enhance the value of farm products produced in Illinois is eligible to receive a grant from the fund. Individuals or companies with the intent to develop a value-added business in Illinois are also eligible as long as they are working with an in-state partner.

An applicant must provide at least 10 percent of the total cost of the project for which the grant will be spent that is:

- Identified in the budget of the grant agreement;
- Not funds from other Department funded grant programs;
- Necessary and irrevocably obligated to the project; and
- Cash, cash-equivalent; investments, bonds, irrevocable letters of credit or any combination thereof.

The applicant must provide proof of the percentage. The balance of the project's total cost must be available from other sources, including, but not limited to:

- Commercial and private lenders;
- Leasing companies;
- Grants; and
- In-kind contributions not to exceed 20% of the total project cost.

Prior expenditures, approved by the Director, may also be used to meet the equity contribution required. (See *NOTE* directly below for additional explanation of prior expenditure use and eligibility.)

In terms of the feasibility studies, competitive assessments and consulting-productivity services grant requests; all applicants must provide 50 percent of the funds required for the program and of that 50, at least 10% has to be in cash.

NOTE: Any individual or entity providing financial and/or in-kind support to a project is required to provide a letter of financial support indicating the approximate financial contribution they are making towards the project. Applications failing to include a financial letter of support for all parties involved in the project will be considered incomplete and applicants will be asked to provide them in order for the application to be considered for funding.

Application Procedures and Requirements

Application Deadline

Eight copies of each application are due on December 11th, 2007. Applications received after 5:00 p.m. on December 11th, 2007 **(regardless of the postmark date)** will be held for consideration in the next application review cycle. If delivered personally, secure a receipt from the receptionist. Electronic and fax submissions are not allowable.

Application Procedures

Within fifteen business days after the Department receives the application, the Department shall notify the applicant whether, after an initial review, the application and attachments, if any, are complete. This notification is not an acknowledgement by the Department as to the adequacy of the substance of the application. If the application is incomplete, the applicant will be notified of the deficiencies and have fifteen business days to correct any deficiencies. If the applicant fails to submit the additional information needed to complete the application – the application will be considered void and be returned to the applicant.

Application

All applications, including the cover page and budget page **must** be typed or computer generated. Applicants must also submit a W-9 form (included in application packet). When submitted, applicants should submit a total of eight copies of the application or the applicant will receive notice it was not reviewed as application materials were not complete upon submission.

Copies of the required application forms may be requested from the Illinois Department of Agriculture and are also available through the Illinois Department of Agriculture's website (www.agr.state.il.us). *NOTE:* All application forms are included in this packet.

Each application must be stapled in the upper left hand corner. Do not bind applications in notebooks, plastic bindings or specially printed covers. Applications should contain page numbers and the Cover Page provided by the Department is to be the first page of the application. Do not include instruction pages, additional cover sheets, etc... in your application.

Important Definitions

- Equity: Actual cash or cash equivalent (*refer to Supplemental Budget section for additional information on cash equivalent*).
- In-kind Contributions: Actual services provided by applicant or third party – no money changes hands.
- Matching Funds: Additional cash or cash equivalent provided by applicant or third party.
- Research: Activities related to feasibility studies, technical assistance, market research, technical product design, development and market testing, business plan development and pre-design of facilities for the purpose of adding commercial value to agricultural commodities.

- **Technical Assistance**: The paying for services or wages of persons to aid in the growth or progress of a project.
- **Total Project Cost**: All necessary and reasonable costs related to the completion of the project as identified in the budget.
- **Value-added**: All proposed projects **must** meet the definition of value-added, which is “processing, packaging or otherwise enhancing the value of farm and agricultural products or by-products produced in Illinois.”

Project Narrative: Applicants must provide the information noted below using the underlined phrases as headings.

- **Cover Page**: The cover page included with the application should be the first page of each grant application. Please list the contact as the person who should be notified of any application deficiencies and that will be responsible for corresponding with the Department of Agriculture during the review process.
- **Executive Summary**: The Executive Summary should provide a *one-page* overview of the project including the proposed work, project objectives, methods to be used, expected results and how the results are relevant to Illinois agriculture.
- **Background and Justification**: Review the most relevant work to date on the issue of this grant, including work done by the grant applicant. If pre-feasibility work has been completed, please include a copy of the work or provide a synopsis of the initial findings. If appropriate, include preliminary data as an attachment.
- **Goals/Work Plan/Outcomes**: Clearly state specific project goals that are the “work plan” of the project. If the grant project is a component of a larger project, also state the goals of that plan. Example: A project may be a feasibility study to determine the site for an ethanol facility, while the larger project may be the construction of the plant.

For the goals/work plan, state the specific objectives and methods to be used to accomplish the project. This section must include:

- Detailed description of the project and anticipated results.
 - Procedures by which data will be collected, analyzed and interpreted.
 - Challenges grant applicant foresees and plans to address those challenges.
 - State project milestones/outcomes.
- **Timeline**: Provide a detailed timeline for the project’s activities for which funding is being requested. If this is part of a larger project, provide an overall timeline for the larger project. Please use May 1, 2008 as the project start date.

NOTE: This does not mean if you have applied for grant funds and you have not heard if your project is selected for funding by that date you can commence with accruing costs against the grant based on your grant application. No grant can begin until the Department of Agriculture has completed a grant agreement with the grantee.

- **Relevancy/Impact:** Explain how this proposal provides or enhances the value of Illinois agricultural products or by-products. Grant applicant may also choose to explain how the project they are requesting funding for meets the definition of value-added. *(For definition, refer to the definitions section.)*
- **Budget:** Use the budget page provided in the grant application. A detailed project budget is required for the year in which grant support is requested. If there are any unusual or significant expenditures you should include a supplemental budget page explaining those items. **Do not use your own budget sheet. Only use the budget sheet provided.**
- **Supplemental Budget Summary:** Please include a budget summary if additional explanation is needed. A budget summary is required, as is a letter, if requesting approval of prior expenditures to meet the equity requirements (see below for explanation regarding prior expenditures).

An applicant must provide at least 10 percent of the total cost of the project for which the grant will be spent that is:

- 1) identified in the budget of the grant agreement;
- 2) not funds from other Department funded grant programs;
- 3) necessary and irrevocably obligated to the project; and
- 4) cash, cash-equivalent; investments, bonds, irrevocable letters of credit or any combination thereof.

The applicant must provide proof of this percentage. The balance of the project's total cost must be available from other sources, including, but not limited to:

- 1) commercial and private lenders;
- 2) leasing companies;
- 3) grants; and
- 4) in-kind contributions, not to exceed 20% of the total cost of the project.

Prior expenditures, approved by the Director, may be used to meet the Equity Contribution required. *(For additional information on requesting approval of prior expenditures please refer to the Eligibility and Matching Requirements section of this document.)*

- **Travel:** Travel is **not** an allowable expenditure under this grant. Travel can be included as part of a matching or in-kind expense the applicant or a third party supporting the project is providing.

- **Project Partners:** As an attachment, include the names/contact information for all officers, partners, stockholders and/or board members as well as the number of members in the applicant's organization or business. If applicant is a company include the name/contact information for the executive management team and for the board of directors.
- **Qualifications of Professional Service Contributors:** Include a list of all consultants, contractors and other professional service contributors as well as their qualifications for anyone that will be providing services for your project. If you have not yet selected an entity for this please indicate such on the form and include in the application.
- **Letters of Financial Commitment:** Provide a letter of financial commitment confirming all individuals and organizations that intend to provide an in-kind service or financial support for the project. This letter can be a letter on company/organization letterhead. *Sample letter is included in packet.*

NOTE: If the applicant is providing in-kind services, please include a letter indicating the services and estimated amount of the in-kind and/or cash contribution.

- **Letters of Support:** Letters from community members who can comment on the applicant's leadership, knowledge and capacity to successfully complete the project may be submitted with the application. *Sample letter is included in packet. (Letters of support are optional.)*

Letters of Support **must** accompany the application. Any letter of support submitted separate from the application will not be considered.

Applicants are encouraged to exclude administrative costs in the application. However, administrative costs can be included as a matching or in-kind expense.

Selection Criteria

In reviewing the applications, the Department **must** consider, but is not limited to, considering the following criteria.

- 1) The project has a reasonable assurance of enhancing the value of agricultural products or will expand agribusiness in Illinois.
- 2) Preliminary market and feasibility research has been conducted by the applicant or others and there is a reasonable assurance of a potential market.
- 3) The applicant has demonstrated the ability to manage the business or commercialize the idea.
- 4) There is favorable community support for the project.
- 5) There are favorable recommendations from local economic development groups, university-based technical specialists or other qualified service providers.

- 6) The applicant demonstrates a personal commitment and a commercialization development plan.
- 7) There is an adequate and realistic budget projection.
- 8) The application meets the eligibility requirements and the project costs are eligible under this Act.
- 9) The applicant has established a need for the grant.
- 10) The economic impact of the project on the State's agriculture and agribusiness sector.
- 11) The geographical location of the project.

Preference for grant funding will be given to, but is not limited to, the following.

- 1) Proposals for industrial and nonfood production processes using Illinois agricultural products.
- 2) Proposals for food, feed and fiber products using Illinois agricultural products and add to the value of Illinois agricultural products.
- 3) Research proposals that have not been duplicated by other research efforts.
- 4) Proposals that demonstrate that the applicant has invested his or her own funds, time and/or other valued consideration in the project.
- 5) Proposals that are reasonably expected to result in a viable commercial application.
- 6) Proposals that have a positive economic impact on the State's agriculture and agribusiness sector.

NOTE: Additional consideration will be given to the number of farmers directly involved in or benefiting from the project and the number of employees to be involved in this project.

Announcement of Grant Awards

The Department of Agriculture will notify all grant applicants in writing of grant awards. In addition, the Department will issue a press release announcing the projects. All awards remain confidential until a formal announcement by the Governor's Office and/or Department of Agriculture. Award announcements are anticipated in March 2008.

Restrictions and Limitations on Program Activities and Expenditures

The AgriFIRST grant program will **not** provide funding for research, for the promotion of proprietary products or compliance with the provisions of the Livestock Management

Facilities Act. Grant funds cannot, **under any circumstances**, be used for travel expenses.

Post-Award Management of AgriFIRST Grants

All grantees will work with the Department of Agriculture's designated representative on all grant related issues.

Reporting Requirements for Awarded Grants Progress and Final Reports

Progress Reports

On the first business day of each month, the grantee is required to submit via fax or e-mail a completed monthly grant report. Any report NOT received on that date will be considered late. Monthly grant progress report submissions and prior grant history are used when evaluating future grant applications. Failure to submit two reports in a row is cause for the agency's General Counsel to send a letter outlining how to bring the grant into compliance before the agency takes additional action.

The Department will provide a monthly report template for all grantees to use.

Final Report

A final written report, describing the work performed, results obtained and economic impact is due to the Department within 30 days after the completion of the grant. The final written report shall include a project narrative evaluating the success of the project and identify the performance measures used in the evaluation. The final report shall also include as an attachment(s) a copy of the feasibility study, competitive assessment or other work product generated as a result of this grant as well as copies of all invoices relating to grant expenses and a chart outlining those expenses (chart available from Department). The Department can also request the Grantee make a formal presentation to the Department reviewing the results of the grant.

Record Retention

The Grantee is accountable for all funds received under the AgriFIRST Grant Agreement and shall maintain, for a minimum of three years following the later of the expiration or termination of the grant, adequate books, records and supporting documents to verify the amount, recipients and uses of all disbursements of funds passing in conjunction with the grant. All books, records and supporting documents related hereto shall be available for inspection and audit by the Department, the Auditor General of the State of Illinois, or any of their duly authorized representatives, and the State may require an independent audit of the grant at the Grantee's expense.

If any of the services to be performed under the AgriFIRST Grant Agreement are subcontracted, the Grantee shall include in all subcontracts covering such services, a provision that the Department and the Auditor General of the State of Illinois, or any of their duly authorized representatives, will have full access to and the right to examine any pertinent books, documents, papers and records of any such subcontractor involving transactions related to a grant for a period of three years from the later of the expiration or termination of a grant.

AgriFIRST Grant Contact Information

Kim Janssen

Illinois Department of Agriculture

State Fairgrounds

801 E. Sangamon Ave.

Springfield, IL 62794-9281

Telephone: 217-785-5848

Fax: 217-785-4505

E-mail: kim.janssen@illinois.gov

Program Information and Application: www.agr.state.il.us

**REQUIRED
APPLICATION
FORMS AND
ATTACHMENTS**



**AgriFIRST
Funding Request
Application Cover
Page**

Applicant _____	Project Contact _____
Address _____ _____	Address _____ _____
County _____	County _____
Phone _____	Phone _____
Fax _____	Fax _____
E-mail _____	E-mail _____

Employer's I.D. Number or SS# _____	
Please select all that apply.	Grant Funds Request \$ _____
<input type="checkbox"/> New Project <input type="checkbox"/> Continuation of Existing	Matching Funds Contribution \$ _____
<input type="checkbox"/> Feasibility studies, competitive assessments & consulting/productivity services.	In-Kind Contribution \$ _____
<input type="checkbox"/> Technical Assistance	Total Project Cost \$ _____
<input type="checkbox"/> Capital/Construction	

Signature of Applicant

Application Submission Date

Signature of Project Contact

December 11th, 2007 · 5:00 P.M.

Project Contact's Title

This should be the first page of every application.

AgriFIRST Grant Program

Professional Service Contributors

Grant Applicant

Is prepared to hire the following companies/individuals to complete projects outlined in this grant application. *(Please include with the application if applicant knows vendor they plan to utilize.)*

Vendor Name

Address

City, State, Zip

Telephone

Fax

Website

If you do not yet know who will complete the work – please indicate on the form “No vendor selected at this time. If grant is funded, grantee will inform Department of vendor at the appropriate time.”

Complete for each proposed vendor – if more than one will be required for project.

AgriFIRST Grant Program

Letter of Financial Commitment

DATE

Grant Applicant Name
Address
City, State, Zip

Dear Grant Review Committee:

This letter of commitment indicates BUSINESS NAME is in support of GRANTEE's NAME project through in-kind and/or financial match contributions toward its AgriFIRST grant project.

BUSINESS NAME is committed to providing \$_____ in in-kind contributions. In-kind contributions will consist of _____. BUSINESS NAME will also be providing \$_____ in matching funds toward this proposed project which will be used as the required cost-share portion of the project.

Sincerely,

SIGN HERE

PERSON WRITING LETTER
BUSINESS NAME
ADDRESS
CITY, STATE, ZIP
PHONE
FAX
E-MAIL

AgriFIRST Grant Program

Letter of Support

DATE

Grant Applicant Name
Address
City, State, Zip

Dear GRANT APPLICANT'S NAME:

I support and endorse your proposed NAME OF PROJECT application for the AgriFIRST grant program.

Your project will benefit _____ by providing LIST SPECIFIC DETAILS/BENEFITS OF PROJECT.

This is a worthwhile project deserving funding and support as it will

Please accept my support for this project.

Sincerely,

PERSON WRITING LETTER
BUSINESS
ADDRESS
CITY, STATE, ZIP
PHONE
FAX
E-MAIL

Must accompany application.

AgriFIRST Grant Program

W-9 Form Must Accompany Application

(Form included in grant application packet or can be downloaded from the Department's website

www.agr.state.il.us)

Must accompany application.

Request for Taxpayer Identification Number and Certification

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

Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return)	
	Business name, if different from above	
	Check appropriate box: <input type="checkbox"/> Individual/Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶ <input type="checkbox"/> Exempt payee <input type="checkbox"/> Other (see instructions) ▶	
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	City, state, and ZIP code	
	List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

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

Social security number
or
Employer identification number

Part II Certification

Under penalties of perjury, I certify that:

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

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. See the instructions on page 4.

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.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

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.

Note. If 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 on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the 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 withholding on your share of partnership income.

The person who gives 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 is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,

- The U.S. grantor or other owner of a grantor trust and not the trust, and
- The U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

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

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

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

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

If you are a nonresident alien or a foreign entity not subject to backup withholding, give the requester the appropriate completed Form W-8.

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments. This is called “backup withholding.” Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

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

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),
3. The IRS tells the requester that you furnished an incorrect TIN,

4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or

5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See the instructions below and the separate Instructions for the Requester of Form W-9.

Also see *Special rules for partnerships* on page 1.

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

Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

Sole proprietor. Enter your individual name as shown on your income tax return on the “Name” line. You may enter your business, trade, or “doing business as (DBA)” name on the “Business name” line.

Limited liability company (LLC). Check the “Limited liability company” box only and enter the appropriate code for the tax classification (“D” for disregarded entity, “C” for corporation, “P” for partnership) in the space provided.

For a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Regulations section 301.7701-3, enter the owner’s name on the “Name” line. Enter the LLC’s name on the “Business name” line.

For an LLC classified as a partnership or a corporation, enter the LLC’s name on the “Name” line and any business, trade, or DBA name on the “Business name” line.

Other entities. Enter your business name as shown on required federal tax documents on the “Name” line. 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 the “Business name” line.

Note. You are requested to check the appropriate box for your status (individual/sole proprietor, corporation, etc.).

Exempt Payee

If you are exempt from backup withholding, enter your name as described above and check the appropriate box for your status, then check the “Exempt payee” box in the line following the business name, sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

Note. If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following payees are exempt from backup withholding:

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 possession of the United States, or any of their political subdivisions or instrumentalities,
4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
5. An international organization or any of its agencies or instrumentalities.

Other payees that may be exempt from backup withholding include:

6. A corporation,
7. A foreign central bank of issue,
8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,
9. A futures commission merchant registered with the Commodity Futures Trading Commission,
10. A real estate investment trust,
11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
12. A common trust fund operated by a bank under section 584(a),
13. A financial institution,
14. A middleman known in the investment community as a nominee or custodian, or
15. A trust exempt from tax under section 664 or described in section 4947.

The chart below shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 15.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 9
Broker transactions	Exempt payees 1 through 13. Also, a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker
Barter exchange transactions and patronage dividends	Exempt payees 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 7

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

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

Part I. Taxpayer Identification Number (TIN)

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

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited liability company (LLC)* on page 2), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note. See the chart on page 4 for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration office or get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting www.irs.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, 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 domestic entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

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

For a joint account, only the person whose TIN is shown in Part I should sign (when required). Exempt payees, see *Exempt Payee* on page 2.

Signature requirements. Complete the certification as indicated in 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 to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

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

Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, social security number (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.

Call the IRS at 1-800-829-1040 if you think your identity has been used inappropriately for tax purposes.

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

Protect yourself from suspicious emails or phishing schemes.

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

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

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS personal property to the Treasury Inspector General for Tax Administration at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: spam@uce.gov or contact them at www.consumer.gov/idtheft or 1-877-IDTHEFT(438-4338).

Visit the IRS website at www.irs.gov to learn more about identity theft and how to reduce your risk.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³
For this type of account:	Give name and EIN of:
6. Disregarded entity not owned by an individual	The owner
7. A valid trust, estate, or pension trust	Legal entity ⁴
8. Corporate or LLC electing corporate status on Form 8832	The corporation
9. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
10. Partnership or multi-member LLC	The partnership
11. A broker or registered nominee	The broker or nominee
12. 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

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 second name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 1.

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.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA, or Archer MSA or HSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax 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. Payers must generally withhold 28% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.