



# Historic District
# Façade Improvement Grant

## APPLICATION PACKET

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## Introduction

The City of Killeen seeks to create high-impact visual improvements to enhance the image of downtown through the historic restoration and rehabilitation of commercial storefronts located in the Historic Overlay District. As an economic incentive, the City has designed the following reimbursable façade grant program.

Phase II of the City of Killeen Façade Improvement Program (FIP) is an 80/20 matching grant up to $10,000 per principal façade grant with a maximum payout of $20,000 for a dual principal facade.

Grants are available on a first come, first served basis until total funds are depleted. No grants will be awarded for work that has already been done. All submitted work must comply with the Secretary of the Interior's Standards for Rehabilitation (see page 9), Historic District Design Guidelines, and the Historic Overlay District standards and be approved by the City of Killeen.

## Application Instructions

Applicants should review the program guidelines, submit the Application with required documents, and follow the application process steps enclosed in this application packet.

**Prior to any work being initiated, the attached Application must be submitted with required supporting documents to Development Services for review by staff at the City Hall Annex building (200 East Avenue D, 2nd floor).**

**If you have any questions, please contact the Development Services at (254) 501-7645.**

**City of Killeen Planning & Development Services**
**200 East Avenue D, 2nd Floor**
**Killeen, TX 76540-1329**
**Phone: (254) 501-7645**

# PROGRAM GUIDELINES

## Eligible Properties and Owners

1. An Applicant must be the property owner within the Historic Overlay District as identified in the attached map (pg. 7);
2. **<u>Only non-residential, commercial, retail or office buildings;</u>**
3. No application will be accepted for any project from a property owner who is in arrears in the payment of property taxes, special assessments, or other liabilities due the City;
4. Property must have an active/current business status (a business in operation) **<u>OR</u>** that will be occupied by an owner-operated business within one hundred eighty-one (181) days of completion of the façade improvement;
5. Property owner must have insurance equal to or greater than the appraised value of the building [based upon the Bell County Appraisal District most recent tax assessment]; and
6. Property owner must have had no reported incidence involving the authority of the Police or Fire department in the most recent twelve (12) months prior to application submittal.

## Eligible Improvements and Costs

**The minimum standards of façade improvements in the Historic Overlay District require compliance with the:**

1. Secretary of the Interior's Standards for Rehabilitation (see attached, pg. 9);
2. Historic District Design Guidelines;
3. Historic Overlay District Standards; and
4. City Municipal Code and Ordinances.

**Eligible façade improvements include all costs directly attributable to the improvements of the principal [architectural, street-facing, front] façade or a dual principal [a building containing a façade facing one or more street sides] façade. Examples of eligible façade improvements include:**

- Façade restoration;
- Window, door or awning replacements;
- Exterior painting; and
- New Signs
- Other exterior storefront improvements including incidental improvements associated with achieving a completed project to include: exterior cleaning, removal of old signs, awnings and other exterior clutter.

**Additional improvements may be determined to be eligible on a case-by-case basis for those properties that:**

- Have a rear facade which contains a primary entrance for the public;
- Have a non-principal façade, which is also visible from the public right-of-way; and
- Satisfy other determinations approved by the Heritage Preservation Board**.**

**Ineligible Improvements include, but are not necessarily limited to:**

- New construction or additions;
- Interior improvements;
- Improvements completed or started prior to application approval for this program;
- Security systems, fire alarms/systems, structural upgrades, vinyl or aluminum siding;
- Removal of physical or visually architectural features of the building; and
- Paving, sidewalk repair or replacement.

## Grant Guidelines and Requirements

- **Minimum Improvement Standards.** Applicants receiving the grant must have façade improvements that conform to the Secretary of the Interior's Standards for Rehabilitation, Historic District Design Guidelines, Historic Overlay District standards, and Municipal Code of Ordinances.
- **City Permit and Approval.** The applicant is required to obtain all required City permits and City approvals prior to the commencement of any work.
- **Contact HUB Contractors.** Applicants must request a quote from at least two historically underutilized businesses in Bell County for projects that exceed $3,000 in improvements.
- **No Prior Obligations.** Applicants must have all property (real and personal) taxes, utilities obligations and other obligations to the City paid in full at the time of application submittal.
- **Inspection.** The City of Killeen Development Services Department [including Code Enforcement] will inspect the project site [interior/exterior] for code compliance and will also inspect the work performed by the contractor, as required by State or local building codes and/or ordinances, at the completion of the project. These inspections will ensure compliance with all components of the Façade Improvement Grant Program.
- **Grants per Applicant.** No more than one grant from this program may be awarded to the same property address or building unitwithin a 2-year period. Individual storefronts contained on one parcel will be considered eligible for funding if they have unique mailing addresses and entrances. Grants are limited to one grant per business.
- **Code Compliance.** The Applicant, by submission of this Application, represents the construction, described within the Application, shall be used in a building which is in compliance with all codes and ordinances.

## Approval Criteria

Approval of applications shall be based on the funds available with the highest priority given to applications in Category 1, and then, in descending order, with applications in Category 5 having the lowest priority. Grants will be awarded on a first-come, first-served basis with the following criteria prioritization applied when multiple applications have been submitted simultaneously.

**Category 1.** **Code Compliance.** Projects that bring windows or other façade elements into compliance with the Historic Overlay District standards, the Historic District Design Guidelines and Municipal Codes and Ordinances.

**Category 2.** **Historic Preservation Priority.** Projects listed as "high" or "medium" priority in the Historic Resources Survey[1].

**Category 3.** **Visual Impact.** Projects that substantially enhance the visible appearance of the façade to pedestrians and the traveling public.

**Category 4.** **Other Improvements**. Projects that include new façade improvements whose owners wish to upgrade the appearance of the storefront.

**Category 5**. **Previous Recipients.** Additional Projects from businesses that have already received a City of Killeen grant in the past.

[1] Killeen Historic Resources Survey 2008, Preservation Central Inc

# Application Process

**The following steps will help guide you through the grant process.**

1. **Determine Eligibility:** Review the guidelines in this application packet and set up an appointment with the Downtown Revitalization Director to discuss project plans before applying for a permit or commencing the work. All applicants are required to present their grant project to the Heritage Preservation Officer for review. No grants will be awarded for work that has already been initiated or completed. Questions about historic preservation requirements, please call (254) 501-7630.
2. **Complete the Expanded Improvement Grant Application** (attached) and obtain and enclose the following required items:
    a. Scale drawing or photographs of proposed work;
    b. Final color samples and materials to be used; and
    c. At least three (3) contractor quotes (If available)
3. Applicants must request a quote from at least two historically underutilized businesses for projects that exceed $3,000 in improvements.
    a. Applicants must request a quote from at least two historically underutilized businesses (HUB) located in Bell County for projects that exceed $3,000 in total. For the HUB directory, log on to: www.window.state.tx.us/procurement//cmbl/hubonly.html
    In the opening screen type in Bell in the "county" field and "submit search". If this list fails to identify a HUB vendor in Bell County that does this type of work, then you are exempt from having to get HUB vendor quotes.
    Applicants should still provide three quotes with their application if the HUB listing search fails to provide a vendor that does this type of work. All quotes submitted by an Applicant must be current and dated no earlier than sixty (60) days prior to the Application submittal.
    Quotes shall be submitted on the contractor's or project architect's letterhead and shall contain the contractor's name, address, and telephone number. Quotes shall be itemized in a manner that will allow the City staff to determine the quote components and authenticity of the quote.
    b. Self-contracted work may be reimbursed for legitimate expenses, excluding labor and the cost of previously acquired materials/equipment.
4. Submit your Expanded Improvement Grant Application with all required items to the Development Services Department at 200 East Avenue D (2nd floor). Applications with all required items will be reviewed by the Downtown Revitalization Director and HPO. The HPO has the authority to grant approval of the application if, in his or her opinion, there are no issues requiring consideration by the Heritage Preservation Board (HPB).
5. **The approval process will include without limitation the following items:**
    a. Downtown Revitalization Director and HPO will conduct a review of the application form, submitted items and issue approval, request revisions to project components, or determine whether further review and consideration by the HPB is necessary. All Expanded Improvement Grant Applications must be approved and a permit must be issued prior to the initiation of any work, including construction and/or installation of any improvement.

a. No Applicant has a right to receive grant funds, and the City hereby expressly denies the creation or existence of any perceived property right to the same unless and until an application is approved in accordance with terms of this Application. The review criteria may include, but shall not be limited to, compatibility with existing downtown structures, architectural design, streetscape objectives, and overall redevelopment of the Historic Overlay District.

b. An Applicant who submits an Application that was denied by Downtown Revitaliztion, HPO and/or the HPB shall not be eligible to re-submit a grant Application for six (6) months from the date the prior Application was finally denied.

c. If the proposed project is deemed inappropriate or incompatible with the Historic District Design Guidelines, Historic Overlay District Standards, or other Municipal Codes and Ordinances, the Downtown Revitalization Director will advise the Applicant accordingly and may recommend changes to the design. If the applicant submits a project design based upon the recommendations, the application will be reviewed a second time. If the Applicant disagrees with the HPO on any issue, the HPO shall refer the application to the HPB for resolution.

4. **Funding Commitment Letter:** Upon approval of the Expanded Improvement Grant Application, the Downtown Revitaliztion Director will issue a Funding Commitment Letter (If you have not received a Funding Commitment Letter from the Development Services Department advising that your Application has been approved, your proposed improvements are not approved for funding or have been determined to be out of compliance with the City's design standards).
5. **Permit:** Following the issuance of the Funding Commitment Letter, Applicant must obtain a permit from the Building Inspections Division (located in City Hall, 101 N. College Street). The Permits and Inspections Department will notify you at such time the permit receives approval.
6. **Arrange** for construction with selected contractor after receiving the Funding Commitment Letter and City permit. Any changes to the approved improvements, materials, or other considerations must be approved by Downtown Revitalization in advance, in writing, or the City may withdraw the funding commitment and disqualify the applicant. Approved grant funds are available to the applicant for six (6) months after grant approval, as indicated by the date of the Funding Commitment Letter. If no request for payment has been received following this period, the applicant forfeits any claim to the grant and may not reapply for another grant for one year.

**APPEAL PROCESS:** If an applicant wants to appeal a decision made by the HPB, then the grant application will be brought to the City of Killeen City Council for review and City Council's determination shall be deemed the final action regarding the application.

If you have any questions, please contact the Development Services Department at (254) 501-7645.

## Historic Overlay District Map


| | | |
|---|---|---|
| Date: 01/12/2008 | Downtown Historic District<br>200' Buffer for Notifications | CITY OF KILLEEN<br>PLANNING/MAPPING<br>P.O. BOX 1329<br>KILLEEN, TEXAS, 76540-1329 |

## Historic Property Rehabilitation Tips

- Carefully examine old buildings for termites, wood rot and general deterioration.
- When repairing a building, do not cut expenses on the roof or the foundation.
- Carefully locate air-conditioning units to avoid water condensations on the sides of buildings. Condensing units should be supported from the masonry walls and not placed directly on the roof.
- The top brick cornices that project above the roof deteriorate rapidly unless they are capped with metal, terra cotta, stone or concrete.
- When mortar is missing or in poor repair, moisture will enter the walls and eventually may cause structural damage. Deteriorated mortar should be removed to a depth of at least three-fourths of an inch and replaced with new mortar that matches the old in color, texture and striking of the joint.
- Do not sandblast. Chemicals and/or water can remove dirt and paint without damaging the surface of the building.
- Do not paint too often; many times a building only needs mild washing.
- If the building has stone or brick that has never been painted, do not create a maintenance problem by painting it.
- Existing architectural details, including old wood doors, windows, ceilings, and trim work add to the character of a building and its resale value. Repair these features rather than remove them.
- Wood windows are reasonable to repair, if a specialist in window repair can be found. If the windows are missing, custom-made windows can be ordered for replacement in old buildings.
- Pressed metal ceiling panels are still being manufactured today with some of the same patterns installed originally. Deteriorated panels, therefore, can be replaced exactly.
- Do not use aluminum siding. It can hide water penetration into the walls and accelerate deterioration.
- Before rehabilitating a building façade, take a careful look at the structural aspects of the building. Develop a design that is compatible with neighboring buildings.
- Retain a sense of continuity by carrying exterior building design inside the structure.
- Demand quality.

## Secretary of the Interior's Standards for Rehabilitation

Any proposed improvement project submitted by an Applicant shall demonstrate and incorporate an awareness of the Standards of Rehabilitation as follows:

1. Every reasonable effort shall be made to provide a compatible use for a property which requires minimal alteration of the building, structure or site and its environment, or to use a property for its original intended purpose.
2. The distinguishing original qualities or character of a building, structure, or site and its environment shall not be destroyed. The removal or alteration of any historic material or distinctive architectural features will disqualify any building from this program.
3. All building, structures, and sites shall be recognized as products of their own time. Alterations that have no historical basis and which seek to create an earlier appearance shall be discouraged and may disqualify any building from this program.
4. Changes which may have taken place in the course of time are evidence of the history and development of a building, structure, or site and its environment. These changes may have acquired significance in their own right, and this significance may be recognized and respected.
5. Deteriorated architectural features shall be repaired rather than replaced, wherever possible. In the event replacement is necessary, the new material should match the material being replaced in composition, design, color, texture and other visual qualities.
6. The surface cleaning of structures shall be undertaken with the gentlest means possible. Sandblasting and other cleaning methods that will change or damage the historic building materials shall not be undertaken.
7. Contemporary design for alteration and additions to existing properties shall not be discouraged when such alterations and additions do not destroy significant historical, architectural or cultural materials, and such design is compatible with the size, scale, color, material, and character of the property, neighborhood, or environment.
8. Whenever possible, new additions or alterations to structures shall be done in such a manner that if such addition or alterations were to be removed in the future, the essential form and integrity of the structure would be unimpaired. New additions should be compatible to the present structure.

# Façade Improvement Grant Application

## APPLICANT INFORMATION

Building Owner: ______________________________ Date: ____________________

Mailing Address: ________________________________________________________

Building Address (if different than above): ______________________________________

Contact Name(s): ______________________________ Email: ____________________

Contact Phone Number: __________________________ Fax Number: _______________

## BUILDING INFORMATION

Physical Address: _______________________________________________________

Property Legal Description: ______________________________________________

Year of Construction: ________________________ Number of Stories: _______________

Building Space Type *(check one):* ☐ Commercial, Retail, Restaurant ☐ Office ☐ Other

| Building Insurance Information | 9a. Insurance Agent Name: | 9b. Agent Telephone Number: |
|---|---|---|
| | 9c. Policy Number: | 9d. Policy Effective Date: |

**Details of Planned Improvements:** (attach additional paper if necessary)

________________________________________________________________________

________________________________________________________________________

________________________________________________________________________

### ATTACH THE FOLLOWING REQUIRED DOCUMENTS (Estimate Analysis Form)

- ☐ Scaled drawings/plans of proposed work/color samples/description of materials to be used.
- ☐ Contractor Quotes/Bids (attach a minimum of three original proposals unless the work is self-contracted).

(1) Contractor's Name ______________________________ Cost Estimate $__________

(2) Contractor's Name ______________________________ Cost Estimate $__________

(3) Contractor's Name ______________________________ Cost Estimate $__________

*Quotes/bids submitted by an applicant must be current and dated no earlier than sixty (60) days prior to the Application request. Quotes/bids shall be submitted on the contractor's or project architect's letterhead and shall contain the contractors name, address, and telephone number.*

**Total Cost of Proposed Façade Project:** $_________________________

**Total Grant Amount Requested:** $_________________________

***Signature page follows.***

# Façade Improvement Grant Program Agreement Form

I have met with Development Services Department, and I fully understand the Façade Improvement Grant procedures and details established by the City of Killeen. I intend to use this Grant program for the aforementioned renovation projects to forward the efforts of the downtown revitalization and heritage preservation program.

I affirm and understand that:

a) The information submitted herein is true and accurate to the best of my knowledge.

b) I have read and understand the City of Killeen's Façade Improvement Grant Program Guidelines and the Historic District Design Guidelines and agree to be bound by and abide by these conditions.

c) I understand that receipt of a Façade Grant Funding Commitment Letter from the City of Killeen does not constitute application or approval for a City of Killeen permit.

d) I understand that construction of proposed improvements cannot begin until the Heritage Preservation Officer (HPO) and/or Heritage Preservation Board (HPB) acts upon this Façade Grant Program application and issues a Funding Commitment Letter.

e) I understand that any changes made to the approved façade improvements without the approval of the HPO or HPB will be cause for the City of Killeen to withdraw its funding commitment.

f) I understand that the owner/applicant will be obligated to maintain the building improvements, assisted through this program for a period of five (5) years from the date of project completion.

g) The Owner hereby agrees, as the Façade Improvement Program Applicant and property owner ("Owner"), that if the Façade Improvement Program proposal is awarded, a demand for repayment shall be made and a lien securing the interest of the City of Killeen funds will be placed on the real property requiring repayment of the City funds invested unless: 1) an active and legal commercial business is occupying and operating from the project site address within six (6) months of the date of the reimbursement payment from the City to the Owner; and 2) an active legal commercial business is operating on the project site for a period of five (5) years. In the event of lapses in active commercial activity at the project site due to business failure, lease termination or similar or unforeseen causes during this period, the time period shall be tolled and the owner shall take all measures reasonably necessary including, without limitation, advertising and actively seeking new tenants, to ensure that a replacement legal commercial business commences operation on the project site as soon as possible following cessation of the same. Upon business recommencement, the time period will again begin to lapse.

___

***Business/Organization Name***

___

***Applicant's Signature*** ***Date***

___

***Building Owner's Signature*** ***Date***

----------------------------------------------------------------------------------------------------------------------------

___

***Downtown Revitalization Planner Approval*** ***Date***

___

***Planning & Development Services Director Approval*** ***Date***

# Vendor Information Form

**Instructions:**

Vendors must complete the Applicant Information section of this form, a W-9, and submit an IRS determination letter. You can download copies of the original IRS determination letters (issued January 1, 2014 and later) using the IRS on-line search tool Tax Exempt Organization Search (TEOS): https://www.irs.gov/charities-non-profits/tax-exempt-organization-search.

## City of Killeen Department Information

Requested by ____________________

Department/Division ____________________

Phone Number ____________________

Email Address ____________________

## Applicant Information

Name: ____________________

Business Name: ____________________

SSN or EIN number: ____________________

List the type of product or service: ____________________

Payment Mailing Address: ____________________

City, State, Zip Code ____________________

Phone Number: __________ Fax Number: __________

Email Address: ____________________

My signature below verifies that I am legally authorized to provide this information and that I and the company I represent will hold neither the City of Killeen nor other parties involved with the maintenance or provision of the Service responsible for any direct, indirect incidental, consequential or punitive damages arising out of the use of the Service. I agree that the City of Killeen shall have no liability to me or anyone claiming by or through me related to the availability of funding in my account, incomplete information provided to the City of Killeen, or interruptions of the Service.

Contact Name ____________________ Title __________

Phone Number ____________________

Signature Required

Signature ____________________ Date __________

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

# Request for Taxpayer Identification Number and Certification

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

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

**Print or type.** See **Specific Instructions** on page 3.

**1** Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

**2** Business name/disregarded entity name, if different from above

**3** Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ ________

**Note:** Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is **not** disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☐ Other (see instructions) ▶

**4** Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) ________

Exemption from FATCA reporting code (if any) ________

*(Applies to accounts maintained outside the U.S.)*

**5** Address (number, street, and apt. or suite no.) See instructions.

Requester's name and address (optional)

**6** City, state, and ZIP code

**7** List account number(s) here (optional)

## Part I Taxpayer Identification Number (TIN)

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

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

**Social security number**

☐☐☐ – ☐☐ – ☐☐☐☐

**or**

**Employer identification number**

☐☐ – ☐☐☐☐☐☐☐

## Part II Certification

Under penalties of perjury, I certify that:

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

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

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

# General Instructions

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

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

## 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-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-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<br>• Sole proprietorship, or<br>• 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,<br>• LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or<br>• LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes. | Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation) |
| • Partnership | Partnership |
| • Trust/estate | Trust/estate |

## Line 4, Exemptions

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

**Exempt payee code.**

• Generally, individuals (including sole proprietors) are not exempt from backup withholding.

• Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.

• Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.

• Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

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

1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)

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

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

4—A foreign government or any of its political subdivisions, agencies, or instrumentalities

5—A corporation

6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession

7—A futures commission merchant registered with the Commodity Futures Trading Commission

8—A real estate investment trust

9—An entity registered at all times during the tax year under the Investment Company Act of 1940

10—A common trust fund operated by a bank under section 584(a)

11—A financial institution

12—A middleman known in the investment community as a nominee or custodian

13—A trust exempt from tax under section 664 or described in section 4947

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

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

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

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

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

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

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

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

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

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

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

G—A real estate investment trust

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

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

J—A bank as defined in section 581

K—A broker

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

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

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

### Line 5

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

### Line 6

Enter your city, state, and ZIP code.

## Part I. Taxpayer Identification Number (TIN)

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

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

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

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

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

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

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

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

## Part II. Certification

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

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

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

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

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

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

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

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

## What Name and Number To Give the Requester

| For this type of account: | Give name and SSN of: |
|---|---|
| 1. Individual | The individual |
| 2. Two or more individuals (joint account) other than an account maintained by an FFI | The actual owner of the account or, if combined funds, the first individual on the account[1] |
| 3. Two or more U.S. persons (joint account maintained by an FFI) | Each holder of the account |
| 4. Custodial account of a minor (Uniform Gift to Minors Act) | The minor[2] |
| 5. a. The usual revocable savings trust (grantor is also trustee) | The grantor-trustee[1] |
| b. So-called trust account that is not a legal or valid trust under state law | The actual owner[1] |
| 6. Sole proprietorship or disregarded entity owned by an individual | The owner[3] |
| 7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A)) | The grantor* |

| For this type of account: | Give name and EIN of: |
|---|---|
| 8. Disregarded entity not owned by an individual | The owner |
| 9. A valid trust, estate, or pension trust | Legal entity[4] |
| 10. Corporation or LLC electing corporate status on Form 8832 or Form 2553 | The corporation |
| 11. Association, club, religious, charitable, educational, or other tax-exempt organization | The organization |
| 12. Partnership or multi-member LLC | The partnership |
| 13. A broker or registered nominee | The broker or nominee |
| 14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments | The public entity |
| 15. Grantor trust filing 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 |

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

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

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

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

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

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

## Secure Your Tax Records From Identity Theft

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

To reduce your risk:

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

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

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

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

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

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

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

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

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

## Privacy Act Notice

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