

Virginia Department  
of  
Environmental Quality

Local and Regional Water Supply Planning  
Grants Program  
Fiscal Year 2025

Request for Applications

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*Deadline:* **March 31, 2025**



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## Purpose

The purpose of the Local and Regional Water Supply Planning Grants Program is to assist local governments, regional planning units (RPU), and associated stakeholders in creating and submitting Regional Water Supply Plans (Plans) in compliance with § 62.1-44.38:1 of the Code of Virginia and 9VAC25-780, the Local and Regional Water Supply Planning regulation (“the regulation”).

Funded projects may focus on any, or all the following five general goals:

***Goal 1:** Ensure that adequate and safe drinking water is available.*

***Goal 2:** Encourage and protect all beneficial uses.*

***Goal 3:** Encourage and promote alternate water sources, including desalinization.*

***Goal 4:** Promote water conservation.*

***Goal 5:** Encourage the development of cross-jurisdictional water supply projects.*

## Background

Virginia state law (Section 62.1-44.38:1 of the Code of Virginia) requires a comprehensive water supply planning process that involves local, regional, and state level planning components and responsibilities. The law requires this planning process be regional as per 9VAC25-780. Water sources such as rivers, streams and aquifers cross jurisdictional boundaries and where multiple water systems share a single source, the demands and impacts are shared as well. The Local and Regional Water Supply Planning Grants Program was established by a budget amendment in the 2024 Virginia General Assembly Session, appropriating up to \$462,000 in grant funds to be allocated over two years for eligible activities proposed by the 26 Regional Planning Units (RPU) in Virginia designated by 9VAC25-780-45. Out of the amount appropriated, \$231,000 the first fiscal year (FY2025) and \$231,000 the second fiscal year (FY2026) is provided for regional water resource planning activities. This grant application will determine funding for the first fiscal year (FY2025).

## Grant Eligibility

Funds are available to assist in the development and submittal of Plans. According to 9VAC25-780-60.2, DEQ is to prioritize the allocation of available planning funds towards local governments that sufficiently participate in regional planning. Practically, this requires each task identified in the application scope of work to reference a specific element of the regulation.

Any documented RPU representative may lead the application process (e.g., a local government, water authority, or Planning District Commission contact that has been submitted and recorded as an RPU representative by DEQ). Within an RPU, all local governments listed in 9VAC25-780-45 must agree and formally document their intent to work together by providing a completed resolution to the lead applicant, and all resolutions are to be submitted to DEQ **no later than June 1, 2025**.

All RPUs that submit complete applications are eligible to receive \$8,884 in grant funding from the FY2025/FY2026 appropriation, dispersed within the first fiscal year (FY2025). If all 26 RPUs are not awarded grant funds, the remaining funds will be distributed among eligible applicants based on fiscal need, as defined by the fiscal stress scores computed in the most recent *Report on Comparative Revenue Capacity, Revenue Effort, And Fiscal Stress of Virginia's Cities and Counties* by the Commission on Local Government.

**Only one grant application per RPU is permitted; if multiple grant applications are made on behalf of the same RPU, all other such applications will be rejected. Only one grant may be awarded per RPU per fiscal year.**

### **Program Requirements**

In accordance with the Virginia state budget, program grant funds are to be allocated towards eligible regional water resources planning activities. As such, each task proposed within the application scope of work must reference a specific element of the regulation. The major required elements of a Plan are listed below. Tasks related to any of the elements below would be considered eligible activities. Tasks may address an element of the regulation in whole, or in part. Tasks related to incremental steps necessary to complete required elements of the Plan would also be considered eligible activities.

- ❖ A description of existing water sources, in accordance with the requirements of 9VAC25-780-70.
- ❖ A description of existing water use, in accordance with the requirements of 9VAC25-780-80.
- ❖ A description of existing water resource conditions, in accordance with the requirements of 9VAC25-780-90.
- ❖ An assessment of projected water demand, in accordance with the requirements of 9VAC25-780-100.
- ❖ A statement of need for the regional planning unit, in accordance with the requirements of 9VAC25-780-100.
- ❖ An alternatives analysis to address projected deficits in water supplies, in accordance with the requirements of 9VAC25-780-100.
- ❖ A description of water management actions, in accordance with the requirements of 9VAC25-780-110 and 9VAC25-780-120.
- ❖ A description of drought response and contingency plans for each local government in the RPU, in accordance with the requirements of 9VAC25-780-120.
- ❖ An identification of water supply risks and regional strategies to address identified risks, in accordance with the requirements of 9VAC25-780-125.
- ❖ A map identifying important elements discussed in the water supply plan that may include existing environmental resources, existing water sources, significant existing water uses, and proposed new sources.

### **Eligible Expenses**

Eligible expenses include costs necessary to complete tasks and produce deliverables proposed in the application scope of work.

- ❖ Salary expenses used to pay staff contributing towards specific tasks outlined in the application.
  - Staff may include individuals from Local Governments, RPU Representatives, PDCs, or Public Water Authorities.
- ❖ Contractual expenses used to pay a third-party, such as a consulting firm, to complete one or many of the specific tasks outlined in the application.
- ❖ Fringe expenses used to pay required costs associated with employment, taxes, and insurance.
- ❖ Travel expenses used for essential travel needed to fulfill the specific tasks outlined in the application.
- ❖ Supply, equipment, or production expenses needed to compile data or prepare specific task deliverables outlined in the application.

### *Ineligible Expenses*

- ❖ Rental or purchase of office space must not be included. Applications that request funding for rent or purchase of office space will be rejected.
- ❖ Expenses not directly associated with the development of required Plan elements in accordance with 9VAC25-780.

### *Data Quality and Data Submittal*

Data generated to fulfill the specific tasks outlined in the application is expected to be submitted to DEQ in a clear, concise, and accessible manner. Typical data formats may include Microsoft Word documents, Microsoft Excel files, or GIS data layers.

### *Contractual Agreements*

All work to be accomplished through the Local and Regional Water Supply Planning Grants Program must be legally embodied in a contract between the grantee and DEQ. Upon submission of both a signed contract agreement and a written request for funds, grant funds will be made available to the grantee. **All funds awarded for FY2025 must be spent within 90 days of the pay date. All funds awarded must be spent in accordance with the proposed budget. All receipts must be submitted to DEQ within 90 days of the pay date.** If at any time the grantee or RPU cannot fulfill the requirements of the contract, the remainder of the grant funds must be returned to the Local and Regional Water Supply Planning Grants Program. Please note that DEQ must review any draft agreements between an RPU and a third-party or consulting firm prior to execution and commitment of state funds.

**Funded activities may begin as soon as a contract is signed and returned to DEQ and must be completed by the final Plan submission deadline, October 9, 2029, per 9VAC25-780-50. Funded activities may not begin until a signed contract between DEQ and the applicant is in place.**

### *Required Deliverables Timeline*

**Grant Application Due: March 31, 2025**

At this time, a completed application package should be submitted to DEQ electronically or by mail, see the [Application Procedures](#) section for detailed submission information.

**Local Government Resolutions Due: June 1, 2025**

At this time, completed resolutions for all local governments listed in 9VAC25-780-45 should be submitted to DEQ via e-mail to [watersupplyplanning@deq.virginia.gov](mailto:watersupplyplanning@deq.virginia.gov) with the following subject line: “Applicant Name, RPU Name, FY2025 Grant Resolutions.” See [RFA Attachment A](#) for a resolution template.

### **Target Dates: Proposed by RPU**

Specific tasks should be identified in the application scope of work. Each task should be broken down into one or more deliverables and a target date should be established for each task and corresponding deliverable(s). Target dates should be set incrementally and should all occur before the final Plan submission deadline. Target dates are intended to serve as an internal time management tool for the RPU.

**Documentation of Expenses Due: 90 days from the pay date\***

At this time, all of the elements below should be submitted to DEQ via e-mail to [watersupplyplanning@deq.virginia.gov](mailto:watersupplyplanning@deq.virginia.gov) with the following subject line: “Applicant Name, RPU Name, FY2025 Grant Expense Documentation.”

- ❖ A complete summary of award expenditures including scanned receipts documenting all associated expenses incurred within 90 days of the pay date.
  - ❖ The summary of award expenditures must include updated budget tables, which are provided on the “Documentation of Expenses” tab of the grant application budget spreadsheet.

*\*The pay date is the date that the RPU is paid, and grant funds are available. For example, if the pay date is June 1, 2025, then documentation is due on August 30, 2025.*

**Final Plan Submission Deadline: October 9, 2029**

Please refer to 9VAC25-780-50 for Plan submission requirements (here: <https://law.lis.virginia.gov/admincode/title9/agency25/chapter780/section50/>).

## Application Evaluation and Requirements

The application package should be submitted with the following:

- ❖ The completed application.
- ❖ Completed copies of both budget tables (task budget and expense budget) provided on the “Application Budget” tab of the grant application budget spreadsheet.

Additional requirements:

- ❖ For the purpose of receiving funds, applicants who do not already have a supplier account in the Virginia e-Procurement Portal (eVA) must register as a supplier (here: [https://procure.cgieva.com/page.aspx/en/sup/registration\\_extranet\\_manage](https://procure.cgieva.com/page.aspx/en/sup/registration_extranet_manage)). **The payment address in eVA must be the same address used on all invoices for payment.** There is no charge for registering in eVA, and there will not be any eVA fees assessed to the grantee for work associated with this grant.
  - If you need assistance with the eVA registration process, please call 1-866-289-7367 or e-mail [eVACustomerCare@DGS.Virginia.gov](mailto:eVACustomerCare@DGS.Virginia.gov).
- ❖ Once registered in eVA, upload a completed copy of the COV W9 form to your account (found here: [https://www.doa.virginia.gov/forms/CVG/W9\\_COVSubstitute.pdf](https://www.doa.virginia.gov/forms/CVG/W9_COVSubstitute.pdf)). **Grant applicants must use the Commonwealth of Virginia (COV) W9 form provided in the link. Alternate forms will not be accepted.** Please include the TIN for the organization that will receive the grant funds. **DO NOT include a personal TIN or social security number. The TIN is the Employer Identification Number field on the form.**
  - If you need assistance with completing the COV W9 form, please call 804-659-1538 or e-mail [degapinvoices@deq.virginia.gov](mailto:degapinvoices@deq.virginia.gov).
  - See [RFA Attachment B](#) for a copy of the COV W9 form.

## Application Procedures

**Electronic Submission: Electronic submission of the application is preferred.** Please e-mail a completed application package to [watersupplyplanning@deq.virginia.gov](mailto:watersupplyplanning@deq.virginia.gov) with the following subject line: “Applicant Name, RPU Name, FY2025 Grant Application Package.” Electronic submissions are due by **March 31, 2025.**

**Standard Mail Delivery:** If delivering by mail, one (1) original copy and one (1) copy of the application package and must be post-marked by **March 31, 2025.**

Mail applications to:

L&RWSP Grants Program  
VA Dept. of Environmental Quality  
Office of Water Supply  
P.O. Box 1105  
Richmond, VA 23218

No exceptions can be made to the above deadline. **Late applications will be disqualified.** Notification of awards will be made in **May 2025**. Funds will become available for request when a contract has been signed and returned to DEQ. 100% of the award amount may be distributed upon a fully executed signed contract and a written request for funds.

**Applications should provide all requested information as completely as possible.** Incomplete answers and omission of requested information may substantially reduce the opportunity for an award. Project tasks should be described as thoroughly as possible.

### *Project Evaluation*

In order for an application to be evaluated for funding, the application package must meet all criteria identified below.

- ❖ The applicant must compile all components outlined in the RFA and submit them in the requested format(s).
- ❖ The applicant must submit the application package within the required timeline.
- ❖ The application submitted must meet all requirements for funding.
- ❖ The application cover sheet must be completed in its entirety and provide sufficient detail to summarize the project.
- ❖ The application budget must be completed in its entirety, including the task budget and the expense budget provided in the grant application budget spreadsheet.
- ❖ The application scope of work must provide a detailed and specific description of the proposed project activities by stating goals and objectives and establishing tasks and deliverables.
- ❖ The statement of need must clearly describe circumstances and resource constraints unique to the RPU.

Exceptional applications typically display strong attention to detail and a clear understanding of regulatory requirements.

### *Scoring*

**Applications will be evaluated by the Department using the scoring breakdown below.**

#### **Part 1: (Pass/Fail)**

This section evaluates whether all components required in the [Project Evaluation](#) section are included. **Applications must pass this stage to be eligible for funding. Applicants that pass part 1 are eligible to receive \$8,884 in grant funding, dispersed within the first fiscal year (FY2025).**

#### **Part 2: (Fiscal Need Considerations)**

This section evaluates grant applications based on fiscal need. Grant applications are ranked by fiscal need as defined by the fiscal stress scores computed in the most recent *Report on Comparative Revenue Capacity, Revenue Effort, And Fiscal Stress of Virginia's Cities and Counties* by the Commission on

Local Government (here: <https://www.dhcd.virginia.gov/sites/default/files/DocX/clg/fiscal-stress/fiscal-stress-2022.pdf>). Additionally, information provided by the applicant within the Statement of Need is also considered at this stage. **If all 26 RPUs are not awarded grant funds, the remaining funds will be distributed among eligible applicants based on part 2.**

For more information about the scoring criteria, please contact the Water Supply Planning team via e-mail at [watersupplyplanning@deq.virginia.gov](mailto:watersupplyplanning@deq.virginia.gov).



**RFA Attachment A: Resolution Template**

Within an RPU, all local governments listed in 9VAC25-780-45 **must** provide a completed resolution to the lead applicant. Completed resolutions should be submitted to DEQ **no later than June 1, 2025**.

*The suggested template is provided on the following pages. This template may be reproduced and completed for each local government.*

## RESOLUTION

### A Resolution Regarding Local and Regional Water Supply Planning and Application for a FY2025 Water Supply Planning Grant

Whereas, the Virginia General Assembly has mandated the development of regional water supply plans throughout the Commonwealth and the State Water Control Board has developed regulations to implement this planning process; and

Whereas, based upon these regulations [name of local government] is required to contribute towards a regional water supply plan that fulfills the regulations by deadlines established in 9VAC25-780-50.A, specifically:

“Each locality in a regional planning area shall assist its regional planning unit in developing and submitting a single jointly produced regional water supply plan to the Department within **five years from October 9th, 2024**”

Whereas, regional planning areas are designated by 9VAC25-780-45.B, and a local government may request that the Department change its designated regional planning area to an adjoining planning area in accordance with 9VAC25-780-45.C.

Whereas, the following elements must be included in regional water supply plans in accordance with 9VAC25-780:

- A description of existing water sources in accordance with the requirements of 9VAC25-780-70;
- A description of existing water use in accordance with the requirements of 9VAC25-780-80;
- A description of existing water resource conditions in accordance with the requirements of 9VAC25-780-90;
- An assessment of projected water demand in accordance with the requirements of 9VAC25-780-100;
- A statement of need for the regional planning unit in accordance with the requirements of 9VAC25-780-100;
- An alternatives analysis to address projected deficits in water supplies in accordance with the requirements of 9VAC25-780-100;
- A description of water management actions in accordance with the requirements of 9VAC25-780-110 and 9VAC25-780-120;
- A description of drought response and contingency plans for each local government in the RPU, in accordance with the requirements of 9VAC25-780-120;
- An identification of water supply risks and regional strategies to address identified risks in accordance with the requirements of 9VAC25-780-125; and
- A map identifying important elements discussed in the water supply plan that may include existing environmental resources, existing water sources, significant existing water uses, and proposed new sources, and

Whereas, the Virginia Department of Environmental Quality has announced the availability of grant funds to assist Regional Planning Units and offset some of the costs related to the development of these Plans and are encouraging RPUs to submit applications for grant funds; and

Whereas, for purposes of this DEQ water supply grant fund program, [name of local government] will participate within the [name of Regional Planning Unit], and

Whereas, the Regional Planning Unit, through the lead agent wishes to apply for and secure DEQ grant funds to help offset the cost of regional water supply plan development.

NOW, THEREFORE BE IT RESOLVED that [name of local government] agrees to participate with all local governments and water authorities within the [name of Regional Planning Unit] in the development of a regional water supply plan that will comply with mandated regulations; and

BE IT FURTHER RESOLVED that the lead agent is authorized to develop an application for water supply planning grant funds to offset to the extent feasible the cost of developing said regional water supply plan; and

BE IT FURTHER RESOLVED that the lead agent agrees to manage all grant funds received and allocate these shared funds towards the tasks and deliverables proposed in the grant application for the benefit of the entire Regional Planning Unit, and


BE IT FINALLY RESOLVED that [name and title of lead agent] is authorized to sign the DEQ contract and other appropriate documents related to the water supply planning grant and the regional water supply plan.

Upon the Motion of \_\_\_\_\_ and second by \_\_\_\_\_, this RESOLUTION is hereby approved on this the \_\_\_\_ day of \_\_\_\_\_, 2025.

**RFA Attachment B: COV W9 Form**

Per the [Application Evaluation and Requirements](#) section, in order to receive funds a COV W9 form is required to be completed and uploaded to the eVA portal.

*A copy of the COV W9 form is provided on the following pages. This form may be reproduced and completed.*

Form <b>W-9</b> Commonwealth of Virginia Substitute W-9 Form Revised March 2022		<b>Request for Taxpayer Identification Number and Certification</b>			
Section 1 - Taxpayer Identification	<input type="checkbox"/> <b>Social Security Number (SSN)</b>		Please select the appropriate Taxpayer Identification Number (EIN or SSN) type and enter your 9 digit ID number . The EIN or SSN provided must match the name given on the "Legal Name" line to avoid backup withholding. If you do not have a Tax ID number, please reference "Specific Instructions - Section 1." If the account is in more than one name, provide the name of the individual who is recognized with the IRS as the responsible party.		
	<input type="checkbox"/> <b>Employer Identification Number (EIN)</b> <div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div>				
	<b>Unique Entity Identifier (UEI) (see instructions)</b> <div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div>		<b>Legal Name:</b>		
			<b>Business Name:</b>		
	<b>Entity Type</b>		<b>Entity Classification</b>		<b>Exemptions (see instructions)</b>
	<input type="checkbox"/> Individual		<input type="checkbox"/> Corporation		Exempt payee code (if any):  (from backup withholding) <div></div>
	<input type="checkbox"/> Sole Proprietorship		<input type="checkbox"/> S-Corporation		
	<input type="checkbox"/> Partnership		<input type="checkbox"/> C-Corporation		Exemption from FATCA reporting code (if any):  <div></div>
	<input type="checkbox"/> Trust		<input type="checkbox"/> Disregarded Entity		
	<input type="checkbox"/> Estate		<input type="checkbox"/> Limited Liability Company		
<input type="checkbox"/> Government		<input type="checkbox"/> Partnership			
<input type="checkbox"/> Non-Profit		<input type="checkbox"/> Corporation			
<b>Contact Information</b>					
Legal Address:		Name:			
		Email Address:			
		Business Phone:			
City:                      State :              Zip Code:		Fax Number:			
Remittance Address:		Mobile Phone:			
		Alternate Phone:			
City:                      State :              Zip Code:					
Section 2 - 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 later in general instructions), and				
	4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.				
	<b>Certification instructions:</b> 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 instructions titled Certification				
	<b>Printed Name:</b>				
	<b>Authorized U.S. Signature:</b>				<b>Date:</b>

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

**What is backup withholding?** Persons making certain payments to you must under certain conditions withhold and pay to the IRS a percentage 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 Section 2 Certification 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.

**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.

**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**

**Section 1 -Taxpayer Identification**

**Check the appropriate Tax Identification Number (TIN) type. Enter your EIN/SSN in the space provided.** If you are a resident alien and you do not have and /or 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.

Number (SSN)" box and enter the SSN of the sole proprietor.  
e. If you are a Single-Member LLC that is disregarded as an entity, check the "Social Security Number (SSN)" box and enter the member's SSN.

**Note:** If an LLC has one owner, the LLC's default tax status is "disregarded entity". If an LLC has two owners, the LLC's default tax status is "partnership". If an LLC has elected to be taxed as a corporation, it must file IRS Form 2553 (S Corporation) or IRS Form 8832 (C Corporation).

Vendors are requested to enter their **Unique Entity Identifier Number (UEI)**, if applicable. See number requirement below.

**Unique Entity Identifier (UEI) number requirement.** The United States Office of Management and Budget (OMB) requires all vendors that receive federal grant funds have their UEI number recorded with and subsequently reported to the granting agency. If your entity is registered in SAM.gov today, your Unique Entity ID (UEI) has already been assigned and is viewable in SAM.gov

**Legal Name.** If you are an individual, you must generally enter the name shown on your social security card. 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 enter in Part I of the form. If you are using a name other than that which is listed on a Social Security Card, please enter the legal entity name **as filed with the IRS**. In general, enter the name shown on your income tax return. Do not enter a Disregarded Entity Name on this line.

**Business Name.** Business, Disregarded Entity, trade, or DBA ("doing business as") name.

**Entity Type.** Select the appropriate entity type.

**Sole proprietor.** Enter your **individual** name as shown on your social security card on the "Legal Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business Name" line.

**Partnership.** A partnership is an entity reflecting a relationship existing between two or more persons who join to carry on a trade or business. Enter the partnerships entity's name on the "Legal Name" line. This name should match the name shown on the legal document creating the entity. You may enter your business, trade, or "doing business as (DBA) name on the "Business Name" line.

**Trust.** A legal entity that acts as fiduciary, agent or trustee on behalf of a person or business entity for the purpose of administration, management and the eventual transfer of assets to a beneficial party. Enter the name of the legal entity on the "Legal Name" line.

**Estate.** A separate legal entity created under state law solely to transfer property from one party to another. The entity is separated by law from both the grantor and the beneficiaries. Enter the name of the legal entity on the "Legal Name" line.

**Corporation.** A company recognized by law as a single body with its own powers and liabilities, separate from those of the individual members. Enter the entity's name on the "Legal Name" line and any trade or "doing business as (DBA)" name on the "Business Name" line.

**S-Corporation.** A corporation that is taxed like a partnership: a corporation in which five or fewer people own at least half the stock. Enter the entity's name on the "Legal Name" line and any trade or "doing business as (DBA)" name on the "Business Name" line.

**C-Corporation.** A business that is taxed as a separate entity: a business taxed under Subchapter C of the Internal Revenue Code and legally distinct from its owners. Enter the entity's name on the "Legal Name" line and any trade or "doing

Corporations are exempt from backup withholding for certain payments, such as interest and dividends. Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.

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

The following codes identify payees that 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, agencies, 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 possession of the United States
- 7 - A futures commission merchant registered with the Commodity Futures Trading Commission
- 8 - A real estate investment fund
- 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 payments
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup>	Generally, exempt payees 1 through 5 <sup>2</sup>
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

<sup>1</sup>See Form 1099-MISC, Miscellaneous Income, and its instructions.  
<sup>2</sup>However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney, 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

**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. Get **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 get Forms W-7 and SS-4 from the IRS by calling 1-800-TAX-FORM (1-800-829-3676) or from the IRS's Internet Web Site [www.irs.gov](http://www.irs.gov).

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

**Enter the TIN which coincides with the 'Legal Name' provided on the form.**

- a. If you are an individual, check the "Social Security Number (SSN)" box and enter the SSN.
- b. If you are a Grantor or Revocable Trust, check the "Social Security Number (SSN)" box and enter the SSN of the Grantor.
- c. If you are a Resident Alien, check the "Social Security Number (SSN)" box and enter your SSN or your ITIN (IRS Individual Taxpayer Identification Number).
- d. If you are a Sole Proprietor, check the "Social Security

business as (DBA)" name on the "Business Name" line.

**Limited liability company (LLC).** An LLC with at least two members is classified as a partnership for federal income tax purposes unless it files Form 8832 and affirmatively elects to be treated as a corporation. Enter the name of the partnership or corporation. An LLC with only one member is treated as an entity disregarded as separate from its owner for income tax purposes (but as a separate entity for purposes of employment tax and certain excise taxes), unless it files Form 8832 and affirmatively elects to be treated as a corporation. If you are a single-member LLC (including a foreign LLC with a domestic owner) that is **disregarded** as an entity separate from its owner, **enter the owner's name on the "Legal Name" line.** **Caution:** *A disregarded domestic entity that has a foreign owner must use the appropriate Form W-8.*

**Contact Information.** Enter your contact information.

Enter your **Legal Address.** Enter your **Remittance Address.** A **Remittance Address** is the location in which you or your entity receives business payments.

Enter your **Business Phone Number.** Enter your **Mobile Phone Number**, if applicable. Enter your **Fax Number**, if applicable. Enter your **Email Address.**

For clarification on any of the fields, see [www.irs.gov](http://www.irs.gov).

## Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the Exemptions box, any code(s) that may apply to you. See Exempt payee code and Exemption from FATCA reporting code.

**Exempt payee code.** Generally, individuals (including sole proprietors) are not exempt from backup withholding.

institution is subject to these requirements.

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 possession of the United States, or any of their political subdivisions or instrumentalities  
D - A corporation in the stock of which is regularly traded on one or more established securities markets, as described in Reg. 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 Reg. 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

## Section 2 - Certification

To establish to the paying agent that your TIN is correct, you are not subject to backup withholding, or you are a U.S. person, or resident alien, sign the certification on Form W-9.

For a joint account, only the person whose TIN is shown in Part I should sign (when required).