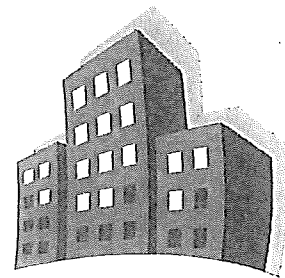


Blackfoot Urban Renewal Agency

Façade Improvement Reimbursement Grant Program

If you have any questions, please contact
Ginette Manwaring at 782-0699 or 681-6266.



Introduction

The Blackfoot Façade Improvement Program is designed to promote the continued use and maintenance of commercial buildings in the Downtown Urban Renewal District and the Parkway-Meridian Urban Renewal District, hereinafter referred to as the "Districts" by helping property owners and tenants rehabilitate and restore eligible structures. Reimbursement grants are provided to owners and tenants in recognition of the positive impact that individual building improvements can have on the overall appearance, quality, and vitality of the Districts.

The Blackfoot Façade Improvement Program has been established by the Blackfoot Urban Renewal Agency to provide funding for the replacement or improvement of existing façade treatments on commercial properties within the Districts. The grant is capitalized each fiscal year by BURA. It is estimated that the fund will be perpetual; however, unless the program is recapitalized each fiscal year it will end once the current year's recapitalization amount has been utilized by grant awardees.

The Blackfoot Urban Renewal Agency and the City of Blackfoot are committed to establishing Blackfoot as a hub for commerce, culture, and community by creating an inviting environment that incorporates new, attractive amenities as well as preservation and care for architectural assets.

Due to the age of the commercial buildings and the identification of the areas as Urban Renewal Tax Increment Financing Districts this program provides additional investment opportunities to further develop and improve these areas.

Eligible Properties

To be eligible for a Blackfoot Façade Improvement Grant, a building must be used in whole or in part for commercial purposes and must be located within the targeted area which coincides with the Tax Increment Financing District

Qualifications for Grant

Reimbursement grants are available to make improvements to a building's façade, which is defined as any building or structural elevation fronting a public roadway or alley.

Property owners or business tenants who will make at least \$2,000 in improvements are eligible for consideration to receive a matching grant. Approved grants reimburse up to 50% of the cost of construction improvements and design professional fees. The maximum amount of the reimbursement grant for façade improvements on a specific

property is \$10,000, which can include up to a maximum of \$1,500 in design professional fees. Applicants can only be awarded one reimbursement grant for façade improvements per year.

The maximum amount of the reimbursement grant for a specific property will be set forth in the Façade Improvement Agreement. This Agreement is signed by the Chairperson of the Blackfoot Urban Renewal Agency, the Mayor of Blackfoot and the applicant after the project has been approved by the Blackfoot Urban Renewal Agency. If costs associated with the improvements exceed the original estimates, the property owner or tenant is responsible for the full amount of the excess. BURA cannot reimburse more than the total amount specified in the Agreement.

Reimbursement grants are subject to Federal and State taxes, and are reported to the Internal Revenue Service on Form 1099. Property owners and tenants should consult their tax advisor for tax liability information.

General Requirements

1. In-kind work cannot be included in the cost of improvements.
2. Property Taxes on the building must be current.
3. Tenants must provide written approval of improvements from the owner of the property.
4. This program will finance new facade improvements that have been approved before construction begins. The program will not reimburse the owner or lessee for work previously completed and not specifically part of the proposed project.
5. All work must be done in accordance with the City of Blackfoot Building and Zoning Codes and all other applicable local, state, and federal codes.
6. Any imminent health and safety hazards must be corrected in conjunction with façade improvements.
7. All construction management shall be the responsibility of the applicant.

Eligible Improvements

The following describes the intended façade improvements that are eligible for consideration by BURA through the grant program.

- ☑ Funds may be used only for exterior repairs or improvements
- ☑ Allowable costs may include, but are not limited to: window/door repair or replacement, storefront rehabilitation, cleaning or painting of exterior surfaces, repair or restoration of architectural detailing, awnings, signs, landscaping, building permits, architectural fees and other labor and materials used to rehabilitate the facade.
- ☑ Parking lots and roofs are not eligible facade projects.

Design Principles and Guidelines

The unique identity of Blackfoot is derived from the character of its buildings, which offer visual interest and variety within a generally consistent collection of building elements. When rehabilitating an existing building any character defining elements should be identified, retained and preserved. This means preserving, repairing and maintaining the original materials where possible, and when replacement is necessary, selecting appropriate new materials that are compatible in quality, texture and color.

Design for individual buildings must take into account the surrounding structures, seeking to preserve elements that link buildings within a block, such as height, cornices, window patterns or materials. The classic traditional style that is found in Blackfoot is a good foundation for designing improved facades.

The street level of facades should be “pedestrian friendly”, with abundant windows, inviting entrances and canopies or awnings sheltering the sidewalk.

Application, Approval and Reimbursement Process

1. Complete Blackfoot Façade Improvement Program Application
2. The following items must be submitted with the application before it can be reviewed.
 - ☑ \$25 application processing fee
 - ☑ Current photograph of the property to be improved.
 - ☑ Drawings of proposed improvements.
 - ☑ Written description of proposed improvements, including materials and colors.
 - ☑ If applicant does not own the building a letter from the owner stating approval of the proposed project is required.
 - ☑ Preliminary formal estimates of costs from at least two separate contractors. (One bid may be allowed only if there is sufficient showing to indicate that a reasonable effort was made to get multiple bids>)

3. Project Review by BURA Façade Improvement Frat Committee to determine if it meets eligible improvement requirements
4. Review and recommendations made by Planning and Zoning Administrator
5. Final approval of project by BURA Board during its regularly scheduled meetings
6. Sign Façade Improvement Agreement
7. Complete Improvements- Upon approval of the Façade Improvement Agreement, the applicant will have one year to complete construction of the project in order to be reimbursed.
8. Inspection of completed improvements by City of Blackfoot Engineer and Building Administrator. They will submit to BURA a letter stating their findings. If at any time either person responsible for the inspections is unable to perform the inspection, BURA will select someone of similar ability.
9. Applicant will supply evidence of expenses applicable to the agreed scope of work along with necessary lien waivers.
10. The applicant will receive the reimbursement check upon completion of all items above after payment is approved by BURA at its regularly scheduled meeting. BURA meets on the 1st and 3rd Tuesday of every month.

Termination

Grant amount may be reduced if, upon completion of the project, actual improvements conflict with previously approved grant-related items.

BURA also reserves the right to terminate the agreement if applicant fails to follow the terms of the Façade Improvement Agreement.

Contact information

Applications can be picked up at City Hall offices located above the Blackfoot Public Library at 157 N. Broadway, Blackfoot between 7:30 to 5:00 p.m. on Monday-Thursdays and 8:00 a.m. to 1:00 pm on Fridays. The following contact can assist you in preparing and submitting an application.

Ginette Manwaring (208) 681-6266, Secretary/Treasurer, Blackfoot Urban Renewal Agency.

Approved 8-6-13

Blackfoot Urban Renewal Agency

Façade Improvement Reimbursement Grant Application

Required Attachments:

- \$25 Application processing fee
- Current photograph of the property to be improved
- Drawings of the proposed improvements
- If applicant does not own the building, a letter from the owner stating approval of the proposed project is required.
- Written description of the proposed improvements, including materials/colors to be used
- Formal cost bids from at least two separate contractors, including design fees if applicable

I. Applicant Information

1. Applicant Name: _____
Mailing Address: _____
Telephone Number(s): _____
Fax Number: _____
E-Mail Address: _____

2. Business organization of applicant

- Corporation or Partnership or Sole Proprietorship

Business Name _____

3. Owners and Officers in Applicant's Business Organization:

Position

Name and Address

<u>Position</u>	<u>Name and Address</u>

4. Have all City of Blackfoot and Bingham County taxes levied on the building and property described in this application been paid to date?

- Yes If no, applicant is not eligible for this program

II. Proposed Project Justification

1. Description of building to be improved:

Address:

Building Dimensions: Frontage: _____ Depth: _____

2. Describe the scope of the work proposed for the project. (attach a separate typewritten description if necessary)

3. What are the total projected costs of this project? _____

4. Please list any loans that you are seeking in connections with this project:

III. Certification

The undersigned hereby represents and certifies to the best of his/her knowledge and belief that the information contained in this application and any exhibits or attachments hereto are true and complete and do accurately describe the proposed project. The undersigned applicant understands that this is a voluntary program in which the Blackfoot Urban Renewal Agency has sole and unabridged right to approve or deny this project or any portions thereof.

Signature of Applicant

Date

Social Security _____ or Tax ID No. _____

Form **W-9**
(Rev. December 2011)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

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

Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return)	
	Business name/disregarded entity name, if different from above	
	Check appropriate box for federal tax classification: <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ <input type="checkbox"/> Other (see Instructions) ▶ _____	
	<input type="checkbox"/> Exempt payee	
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
City, state, and ZIP code	CITY OF BLACKFOOT - B. U. R. A 157 N Broadway Blackfoot, Idaho 83221	
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 the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number									

Employer identification number									

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

Part II Certification

Under penalties of perjury, I certify that:

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

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

Sign Here

Signature of
U.S. person ▶

Date ▶

General Instructions

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

Purpose of Form

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

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

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

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

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

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

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

BLACKFOOT URBAN RENEWAL AGENCY FACADE IMPROVEMENT AGREEMENT

THIS AGREEMENT is entered into this the ___ day of _____ 20___, between the Blackfoot Urban Renewal Agency, hereinafter referred to as “BURA,” an agency created under authority of the City of Blackfoot pursuant to Idaho Code, and the following designated Owner to wit:

Owner Name: _____

Name of Business: _____

Tax ID# or Social Security #: _____

Address of property to be improved: _____

RECITALS

- A. The BURA has established a Façade Improvement Grant Program by Resolution adopted for the Downtown District on the 1st day of April, 2004 and adopted for the Parkway-Meridian District on November 1, 2005.
- B. The Façade Improvement Grant Program applies in the Downtown Urban Renewal District and the Parkway-Meridian Urban Renewal District, hereinafter referred to as the “Districts.”
- C. The Façade Improvement Program is administered by the BURA and is funded by Tax Increment Financing.
- D. The purpose of the Façade Improvement Grant Program is to aid in controlling and preventing blight and deterioration within the Districts and to promote the continued use and maintenance of commercial buildings in the areas within the Districts.
- E. Pursuant to the Façade Improvement Grant Program the BURA has agreed to participate, subject to its sole discretion, 1) in reimbursing Owners for the cost of eligible exterior improvements to commercial establishments within the Districts up to 50% of the cost of construction improvements and design professional fees. The maximum amount of the reimbursement grant for façade improvements on a specific property is \$10,000, which can include up to a maximum of \$1,500 in design professional fees.
- F. The Owner’s property is located within the Districts, and the Owner desires to participate in the Façade Improvement Grant Program pursuant to the terms and provisions of this Agreement.

NOW, THEREFORE, in consideration of the mutual covenants and agreements contained herein, the BURA and the Owner do hereby agree as follows:

1. **ADOPTION OF RECITALS.** The Recitals set forth above are incorporated herein by this reference.
2. **ELIGIBLE IMPROVEMENTS.** Only the following improvements are eligible for the reimbursement program:
 - a. Exterior repairs or improvements that front a public roadway or alley.
 - b. Window and door repair or replacement, storefront rehabilitation, cleaning or painting of exterior surfaces, repair or restoration of architectural detailing, awnings, signs, landscaping, building permits, architectural fees and other labor and materials used to rehabilitate the façade.
 - c. The improvement costs, which are eligible for BURA reimbursement, include all labor, materials, equipment and other contract items necessary for the proper execution and completion of the work as shown on the application, the plans, design drawings, specifications and estimates approved by the BURA. Such application, plans, design drawings, specifications and estimates are attached hereto as Exhibit A.
3. **INELIGIBLE IMPROVEMENTS AND COSTS.** The following improvements are not eligible for the reimbursement program:
 - a. Parking lots and roofs.
 - b. In-kind work by the Owner and the Owner's own labor.
 - c. Improvements completed prior to approval of the Grant Request.
4. **METHOD OF REIMBURSEMENT.** The BURA shall reimburse Owner for the cost of approved improvements to the Owner's property at the rate of fifty percent (50%) of such cost up to a maximum of \$10,000.00, including fifty percent (50%) of the cost of fees for architectural services pertaining to such improvements, subject to a maximum amount of \$1500.00 for such services. Thus, if Owner incurs eligible costs of \$20,000 or more for facade improvements and architectural fees, the BURA will reimburse Owner \$10,000.00.
5. **APPROVAL AND DURATION OF WORK.** No improvement work shall be undertaken until its design has been submitted to and approved by the BURA. Following approval, the Owner shall contract for the work and shall commence and complete all such work within one year from the date of such approval. The Owner may request a six-month extension provided there is a demonstrated hardship.

6. **INSPECTIONS.** The Blackfoot City Building Inspector shall periodically review the progress of the contractor's work on the facade improvement pursuant to this Agreement. All work which is not in conformance with the approved plans, design drawings and specifications shall be immediately remedied by the Owner and deficient or improper work shall be replaced and made to comply with the approved plans, design drawings and specifications and the terms of this Agreement.

7. **PAYMENT.** Upon completion of the improvements and upon their final inspection and approval by the Building Inspector, the Owner shall submit to the BURA a properly executed and notarized contractor statement showing the full cost of the work as well as each separate component amount due to the contractor and each and every subcontractor involved in furnishing labor, materials or equipment in the work. In addition, the Owner shall submit to the BURA proof of payment of the contract cost pursuant to the contractor's statement and final lien waivers from all contractors and subcontractors. The Owner shall also submit to the BURA a copy of the architect's statement of fees for professional services for preparation of plans and specifications. The BURA shall, within thirty (30) days of receipt of the contractor's statement, proof of payment and lien waivers, and the architect's statement, issue a check to the Owner as reimbursement for fifty percent (50%) of the approved construction cost estimate or fifty percent (50%) of the actual construction cost, whichever is less, up to \$10,000, and for fifty percent (50%) of architectural services fee up to \$750.00 subject to the limitations set forth in Section 1 hereof. In the alternative, at its sole discretion, the BURA may reimburse Owner in two payments. The first reimbursement may be made only 1) upon completion of work representing 40% or more of the maximum reimbursement specified in Section 1 hereof, and 2) upon receipt by BURA of the architect's invoices, contractor's statements, invoices, proof of payment and notarized final lien waivers for the completed work, and 3) upon a determination by the Building Inspector that the remainder of the work is expected to be delayed for thirty days or more following completion of the initial work due to weather, availability of materials, or other circumstances beyond the control of the Owner. The second, final reimbursement payment shall be made by BURA only upon submittal of all necessary documents as described herein.

8. **FAILURE TO COMPLETE IMPROVEMENT.** If the Owner or his contractor fails to complete the improvement work provided for herein in conformity with the approved plans, design drawings and specifications and the terms of this Agreement, then upon written notice being given by the Building Inspector to the Owner, by certified mail to the address listed above, this Agreement shall terminate and the financial obligation on the part of the BURA shall cease and become null and void.

9. **MAINTENANCE OF IMPROVEMENT.** Upon completion of the improvement work pursuant to this Agreement and for a period of three (3) years thereafter, the Owner shall be responsible for properly maintaining such improvements in finished form and without change or alteration thereto, as provided in this Agreement, and for the said period of three (3) years following completion of the construction thereof, the Owner shall not enter into any Agreement or contract or take any other steps to alter, change or remove such improvements, or the approved design thereof, nor shall Owner undertake any other changes, by contract or otherwise, to the improvements provided for in this Agreement unless such changes are first submitted to the Building Inspector, and any additional review body designated by the Inspector, for approval. Such approval shall not be unreasonably withheld if the proposed changes do not substantially alter the original design concept of the improvements as specified in the plans, design drawings and specifications approved pursuant to this Agreement. Owner shall execute and record a restrictive covenant at the BURA's request.

10. **BINDING EFFECT.** This Agreement shall be binding upon the BURA and upon the Owner and its successors, to said property for a period of three (3) years from and after the date of completion and approval of the facade improvement provided for herein. It shall be the responsibility of the Owner to inform subsequent Owners of the provisions of this Agreement.

11. **RELEASE AND INDEMNIFICATION.** The Owner releases the BURA from, and covenants and agrees that the BURA shall not be liable for, and covenants and agrees to indemnify and hold harmless the BURA and its officials, officers, employees and agents from and against, any and all losses, claims, damages, liabilities or expenses, of every conceivable kind, character and nature whatsoever arising out of, resulting from or in any way connected with directly or indirectly with the facade improvement(s). The Owner further covenants and agrees to pay for or reimburse the BURA and its officials, officers, employees and agents for any and all costs, reasonable attorneys' fees, liabilities or expenses incurred in connection with investigating, defending against or otherwise in connection with any such losses, claims, damages, liabilities, or causes of action. The BURA shall have the right to select legal counsel and to approve any settlement in connection with such losses, claims, damages, liabilities, or causes of action. The provisions of this section shall survive the completion of said facade improvement(s).

12. **NONRESTRICTIVE.** Nothing herein is intended to limit, restrict or prohibit the Owner from undertaking any other work in or about the subject premises, which is unrelated to the facade improvement provided for in this Agreement.

13. **ENFORCEABILITY**. This agreement shall be enforceable by any action at law or in equity, including actions for specific performance and injunctive relief. The laws of the State of Idaho shall control the construction and enforcement of this agreement. The parties agree that all actions instituted on this agreement shall be commenced and heard in the District Court of Bingham County, Idaho, and hereby waive venue in any other court of competent jurisdiction. Before any failure of any party to perform any obligation arising from this agreement shall be deemed to constitute a breach, the party claiming the breach shall notify the defaulting party and demand performance. No breach of this agreement shall have been found to occur if performance is commenced to the satisfaction of the complaining party within thirty (30) days of the receipt of such notice.

IN WITNESS THEREOF, the parties hereto have executed this Agreement on the date first appearing above.

OWNER/OFFICER

BLACKFOOT URBAN RENEWAL AGENCY

Chairperson of the Board

ATTEST:

BURA Secretary/Treasurer

Request for Taxpayer Identification Number and Certification

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

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; check only **one** of the following seven boxes:
 Individual/sole proprietor or single-member LLC
 Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____
Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner.
 Other (see instructions) ▶ _____

C Corporation S Corporation Partnership Trust/estate

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.)
Requester's name and address (optional)
Ginette C. Manwaring
Blackfoot Urban Renewal Agency
85 Bergeson Drive-Blackfoot, ID 83221

6 City, state, and ZIP code

7 List account number(s) here (optional)

Print or type
See Specific Instructions on page 2.

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 Part I Instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number								
				-				
or								
Employer identification number								
				-				

Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

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 on page 3.

Sign
Here

Signature of
U.S. person ▶

Date ▶

General Instructions

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

Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/fw9.

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? on page 2.

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?* on page 2 for further information.