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Department of Agriculture Dipattamenton Agrikottura

163 Dairy Road, Mangilao, Guam 96913



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GUAM Consolidated Appropriations Act 2021, P.L. 116-260 Fisheries Spend Plan

Purpose

Guam Department of Agriculture (DOAG) Division of Aquatic and Wildlife Resources (DAWR) provides these guidelines for the distribution of \$783,727.85 in the form of direct payments to eligible participants impacted by Covid19 pursuant to activities previously authorized under section 12005 of CARES Act as outlined in statute.

The methodology in the following Detailed Spend Plan, once reviewed and approved by NOAA, may be used for any future funds appropriated by Congress for the same purpose.

Definition

Tier 1 Commercial Fishing Business: an individual or an entity who fishes and sells his/her fish catch commercially and has been in commercial fishing business for at least one year within the past five years (2015-2019). This includes charter/for-hire fishing business, which is a recognized business entity hired for charter that provides a vessel for fishing activities and has a business license with the Department of Revenue and Taxation. Tier 1 businesses must be able to provide verifiable revenue data, such as income tax documents or Gross Receipts Tax (GRT) documents, for each year the business has been in operation and demonstrate greater than 35% economic revenue loss as compared to the prior 5-year average revenue.

Tier 2 Subsistence with Sales Fisher: an individual who fishes and sells a portion of his/her fish catch commercially to a licensed place of business (a restaurant, hotel, fish market, or cooperative) and has verifiable sales documentation, such as sales receipts or invoices, occurring at least one month within the past five years. Tier 2 subsistence with sales fishers do not hold a business license with the Department of Revenue and Taxation.

Revenue loss: loss of income or sales within the period of eligibility compared to previous years up to five years. The period of eligibility being at least one year but up to five years between 2015- 2019.

Period of eligibility: the period of time used to determine revenue loss due to COVID 19. The two reference periods for determining the greater than 35% loss during this relief funding are (1) July 1, 2020 – December 31, 2020 and (2) January 1, 2021 - June 30, 2021.

Tier 3 Subsistence fishermen: any individual who fishes primarily for noncommercial purposes to feed their immediate family and extended relatives. On occasion subsistence fishers barter, trade, or sell his/her catch to pay for fuel, lures, baits, or to buy other food items to feed their family or relatives. Subsistence fishers are not considered commercial fishers and do not hold a commercial fishing business license.

Tier 4 Processor: an individual or entity that process fish and fish products between the time fish are caught or harvested, and the time the final product is delivered to the customer and has been in commercial business for at least one year within the past five years (2015-2019). Processors must be able to provide verifiable revenue data, such as GRT documents and sales receipts, separate and apart from any retail sales, for each year of process revenue being claimed, be able to demonstrate greater than 35% economic revenue loss as compared to the five year average, and have a business license or valid certificate and be in good standing with the Department of Revenue and Taxation.

Eligibility

Who is eligible: All Guam residents, who are at least 18 years old **and** registered as a fisher with the DOAG DAWR.

Fishing related businesses eligible for assistance include commercial fishing businesses and charter/for-hire fishing businesses, qualified aquaculture operations, processors, dealers and other fisheries related businesses as allowable under section 12005 of the CARES Act. There are no fish dealers on Guam. No commercial aquaculture business on Guam qualifies under the CARES act definition.

Eligible processors must isolate the revenue generated solely from processing (and not retail), and show documentation that they experienced a >35% loss in processing revenue for the period of loss window.

Licensed fishing related business applicants must provide documentary evidence, using Income Taxes filed with DRT and GRT receipts, of their economic revenue loss greater than 35%, compared to the prior 5-year average in 2015-2019, for each valid business license.

All other fishers must provide an affidavit to certify negative impact of COVID 19. Fishers needed to complete a registration form identifying the type of fishing in which they engage.

Who is not eligible: For the purposes of this CARES Act funding, marine bait and tackle operations and marine gear and vessel suppliers are not considered eligible businesses by DOAG DAWR.

Criteria

- a. Guam Resident, 18 years or older
- b. Must be registered as a subsistence, commercial fisher, or processor with DOAG DAWR.
- c. Tier 1 Commercial Business
 1. Must demonstrate revenue loss greater than 35% for either one or both available reference periods during this relief funding, as compared to the last five years' average
 - i. (1) July 1, 2020 – December 31, 2020
 - ii. (2) January 1, 2021 - June 30, 2021
 2. Businesses operating for more than one year but less than five years, the reference period for each year will be used to calculate the average for each year of operation
 3. Must use the dates of July 1 to December 31 and January 1 to June 30 of the

- consecutive year as the average reference period across the five years
- 4. Must provide signed affidavit
- 5. Must provide documentation as needed
- d. Tier 2 Subsistence with Sales Fisher
 - 1. Must provide signed affidavit
 - 2. Must have at least one receipt indicating fish sales within the past five years
 - 3. Must provide documentation as needed
- e. Tier 3 Subsistence Fisher
 - 1. Must provide affidavit certifying fishing loss due to COVID-19
- f. Tier 4 Processor
 - 1. Must demonstrate revenue loss greater than 35% for either one or both available reference periods during this relief funding, as compared to the last five years' average
 - i. (1) July 1, 2020 – December 31, 2020
 - ii. (2) January 1, 2021 - June 30, 2021
 - 2. Businesses operating for more than one year but less than five years, the reference period for each year will be used to calculate the average for each year of operation
 - 3. Must use the dates of July 1 to December 31 and January 1 to June 30 of the consecutive Year as the average reference period across the five years
 - 4. Must be able to separate processing sales from retail sales for each year of process Revenue claimed
 - 5. Must provide signed affidavit
 - 6. Must provide documentation as needed
- g. Application packet
 - 1. All applicants must submit a complete application packet and required documents
 - 2. No applications will be accepted after the established published deadline
 - 3. This application is for one payment request only
 - 4. Each applicant may only apply for one tier and identify losses specific to that area.

Payment and Distribution of Funding

- a. DOAG DAWR will receive all applications, review them for accuracy and completeness by cross referencing applications with data required at DAWR fisher registration: name, license or ID number, and forward to Pacific States Marine Fisheries Commission (PSMFC) for final approval and payment disbursement.
- b. Payments will be processed by the PSMFC and a check will be mailed directly to the applicant.
- c. Any funding received through the CARES Act is subject to federal and local tax requirements. The PSMFC will be responsible for issuing 1099 Forms directly to the applicants.

Funding Allocation

- a. All eligible and approved Tier 1 Commercial and Tier 4 Processors applicants' funding allocation will be based on the demonstrated economic revenue loss that must be greater than 35% compared to their prior years' average annual revenue as indicated in the criteria above; using the methodology below.
- b. All eligible and approved Tier 2 Subsistence with Sales applicants' funding allocation will be based on a set amount at \$1500.00
- c. All eligible and approved Tier 3 Subsistence fisher applications' funding allocation will be derived from the remaining funds after the allocations are distributed to Tier 1 Commercial and Tier 2 Subsistence with Sales, and Tier 4 Processor applicants. The remaining funds will be evenly divided among all eligible and approved Tier 3 subsistence fishers.
- d. All inquiries and grievances will be handled by the Department of Agriculture Division of Aquatic and Wildlife Resources. An applicant will have three business days to submit their complaint via email or hard copy in the DAWR drop box. The complaint will be reviewed and addressed within five business days. The applicant will be notified of a decision within ten business days of the date in which the complaint was received.

Methodology

- a. Periods affected by COVID19, July 1, 2020 – December 31, 2020 & January 1, 2021 – June 30, 2021
- b. Revenue loss computation
 - (A) Average of the last two to five year's income - (B) this year's income (2020 or 2021 in separate calculations)
 - = (C) Difference
 - (C) Difference ÷ (A) average year's income = (D)
 - (D) x 100 = percentage revenue loss or gain

Example:

$$\begin{aligned} \$30,000 - \$17,000 &= \$13,000 \\ \$13,000 / \$30,000 &= 0.433 \\ 0.433 \times 100 &= 43.3\% \end{aligned}$$

- c. Findings and distribution for Guam:
 - Verification of financial documents substantiating revenue loss has already been completed by DAWR personnel.
 - 742 total fishers registered in Round 1 funding
 - 468 applications completed and verified
 - DAWR is currently calling all 468 approved applicant and 175 (current number) new potential applicants.
 - CARES Act Round 1 numbers will differ from Round 2 as there are fishers who were unable to meet the Round 1 registration deadline.

Public Notice

- Press Release to media partners (radio, tv, newspaper, social media)
- Interviews with all media outlets
- Targeted calls to registered fishers
- Press release through Whatsapp
- Outreach events coordinated with village mayors
- Targeted outreach events at fishing sites

Application Process

- a. Application packet will include application and affidavit.
- b. Application packets will be provided at the DAWR office and on DOAG website.
- c. Application packets are due by August 30, 2021 and must be submitted to the DAWR office or via email at fisheries@doag.guam.gov.
- d. All potential applicants will provide verified documentation to DAWR to validate revenue loss as well as commercial sales. All documents validating loss and this claim for relief funds should be submitted to DOAG DAWR by August 30, 2021.
- e. No application packets will be accepted after the due date.
- f. DAWR will notify applicants of deficient applications. Applicants will be given three business days to address deficiencies.

Documentation Requirements

- a. Tier 4 Processors
 - Application
 - Business License and Gross Receipt Tax receipts or invoices for verification of the past two to five years; OR
 - Processing sales receipts
 - Affidavit for any missing documents
 - Proof of Identification
- b. Tier 3 Subsistence Fishers
 - Application
 - Affidavit for loss of fishery lost due to COVID19
 - Proof of Identification (ex. copy of ID)
- c. Tier 2 Subsistence with Sales Fishers
 - Application
 - Fish sales receipts
 - Affidavit for fishery lost due to COVID19
 - Proof of Identification
- d. Tier 1 Commercial Fishers
 - Application
 - Business License and Gross Receipt Tax receipts or invoices for verification of processing sales for the past two to five years; OR
 - Fish sales receipts
 - Affidavit for any missing documents
 - Proof of Identification

Review Process

- a. Fisher registration and applications to be completed by August 30, 2021. All information posted on DOAG social media and DAWR main entrance.
- b. Funds claim and supporting documents to be completed by August 30, 2021;
- c. Application period opens - 1 week after spend plan approval from NOAA; application period open for thirty-one calendar days.
- d. DAWR Fisheries personnel will review each application for consistency with Fisher registration documents and financial revenue documents provided.
- e. Applications will be reviewed pursuant to approved criteria requirements and approved spend plan. Applications sent to PSMFC for processing – within two weeks after the close of application and review period.
- f. Each reviewer will notify applicants, via email and/or phone of deficiencies – to be completed by September 09, 2021.
- g. Reviewers will certify complete applications – to be completed by September 15, 2021.
- h. Reviewers will compile completed applications to be scanned, emailed, and then mailed to the Pacific State Marine Fishery Commission (PSMFC) – to be completed by September 17, 2021.
- i. PSMFC will review the application for appropriate disposition.
- j. PSMFC will notify DAWR and applicants whose applications were disapproved and provide reasons for disapproval.
- k. PSMFC will process and disburse checks 7-10 days after receiving approved/completed applications.

Points of Contact:

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2021 GUAM CARES ACT
FISHERIES RELIEF APPLICATION

FEDERAL DISASTER RELIEF PROGRAM

Criteria and Requirements:

- Guam Resident, 18 years or older
- Must be registered as a subsistence and/or commercial fisher with DOAG DAWR.
- Tier 1 Commercial Business
 - Must demonstrate revenue loss greater than 35% compared to the last five years' average; with verifiable documentation
 - Businesses operating for more than one year but less than five years, the reference period for each year will be used to calculate the average for each year of operation
 - Must use the following period of loss when comparing to the same period of loss across the previous 5-years: July 1, 2020 to December 31, 2020 and/or January 1, 2021 to June 30, 2021
 - Must provide signed affidavit
 - Must provide documentation as needed
- Tier 2 Subsistence Fisher with some sales
 - Must provide signed affidavit
 - Must have at least one verifiable receipt indicating fish sales within the past five years
 - Must provide documentation as needed
- Tier 3 Subsistence Fisher
 - Must provide affidavit demonstrating fishing loss due to COVID-19
- Tier 4 Processor
 - Must demonstrate revenue loss greater than 35% for either one or both available reference periods during this relief funding, as compared to the last five years' average
 - (1) July 1, 2020 – December 31, 2020
 - (2) January 1, 2021 - June 30, 2021
 - Businesses operating for more than one year but less than five years, the reference period for each year will be used to calculate the average for each year of operation

- Must use the dates of July 1 to December 31 and January 1 to June 30 of the consecutive Year as the average reference period across the five years
 - Must be able to separate processing sales from retail sales for each year of process Revenue claimed
 - Must provide signed affidavit
 - Must provide documentation as needed
- Application packet
 - All applicants must submit a completed and signed original application packet and required documents to DAWR.
 - **No applications will be accepted after August 30, 2021.**
 - This application is for a one payment request only

Name _____

Email Address _____ Identification Number _____

Contact Number(s) (Home) _____ (Cell) _____ (Other) _____

Home Address: _____
Street Name Village Zip Code

Mailing Address _____
(If different from home address)

Please indicate what type of fisher best identifies you. (Please check either Commercial, Commercial Non- Business, OR Subsistence)

Commercial (If you sell, trade, barter fish, process or are paid for fishing services)

Business/Company Name _____

Business License Number _____

Subsistence with some sales (If you primarily fish for your home consumption and/or to educate for cultural purposes and, occasionally, you sell a portion of catch and have verifiable sales documentation.)

Boat GU Number/Name _____

Subsistence (If you keep your catch for home consumption and/or to educate for cultural purposes) Boat GU Number/Name _____

I certify that this application is true and accurate and that I am eligible for the Consolidated Appropriations Act, 2021, P.L. 116-260 Fisheries Relief Funds.

Signature: _____ **Date:** _____

Print Name: _____

All FUNDS RECEIVED ARE TAXABLE – SUBJECT TO INCOME AND SELF-EMPLOYMENT TAXES

Complete this form and return with your completed W-9. All documents validating your loss and this claim for relief funds should have been submitted to DOAG DAWR by August 30, 2021.



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GUAM Eligible Fishery Participant COVID-19-Related Losses Self-Certification and Assurances

In applying for Federal assistance from the Department of Commerce, National Oceanic and Atmospheric Administration, National Marine Fisheries Service; through the Pacific States Marine Fisheries Commission I certify that the following are true. (Initial each statement)

- _____ I understand that this fund will be audited by the Office of the Inspector General.
- _____ I am an eligible recipient of assistance under the Consolidated Appropriations Act (CAA), 2021, P.L. 116-20;
- _____ I am not a minor;
- _____ I am not de-barred from receiving federal funds;
- _____ I am not on the government “do not pay list”;
- _____ I am requesting funds to address fishery-related direct or indirect losses due to COVID-19;
- _____ I am requesting funds to address the incurred commercial economic revenue losses greater than 35%;
- _____ I attest to having documentation/records to support the losses stated below, and that were used as the basis of eligibility;
- _____ I agree to maintain these records for a period of no less than 3 years after the close of the primary grant award to Pacific States Marine fisheries Commission. Records must be made available upon request from the primary grantee, NOAA, or the Office of the Inspector General.
- _____ I attest that the sum of these funds combined with any additional COVID-19 related federal financial assistance and/or any traditional revenue will not exceed the annual average revenue earned across the previous 5 years.

The 5-year average must be calculated using 2015-2019. If not in operation for 5 years, please use the comments section to provide clarification of the average used to calculate eligibility.

(a) My prior 2 year/3 year/4 year/5 year revenue average was \$_____, as recorded between the years 20_____ and 20_____. This request is based on revenue losses between the dates of July 1, 2020 -December 31, 2020. As compared to the 5 year average, this equates to a revenue loss of_____%.

(b) My prior 2 year/3 year/4 year/5 year revenue average was \$_____, as recorded between the years 20_____ and 20_____. This request is based on revenue losses between the dates of January 1, 2021- June 30,2021 As compared to the 5 year average, this equates to a revenue loss of_____%.

Additional Information:

Please provide details in this section if you are applying for assistance due to negative impacts to subsistence, cultural, or ceremonial fisheries.

The information provided on this document is correct to the best of my knowledge.

Fisheries Participant Signature

Date

(Please Print) Participant Last Name

First Name

MI

REPORT THREATS TO GUAM'S NATURAL RESOURCES 864-TOKA (8652)

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.	<p>1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.</p> <hr/> <p>2 Business name/disregarded entity name, if different from above</p> <hr/> <p>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.</p> <table style="width: 100%; border: none;"> <tr> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td style="text-align: center;">Individual/sole proprietor or single-member LLC</td> <td style="text-align: center;">C Corporation</td> <td style="text-align: center;">S Corporation</td> <td style="text-align: center;">Partnership</td> <td style="text-align: center;">Trust/estate</td> </tr> </table> <p style="margin-left: 20px;">Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____</p> <p>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. <u>Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.</u></p> <p style="margin-left: 20px;">Other (see instructions) ▶ _____</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Individual/sole proprietor or single-member LLC	C Corporation	S Corporation	Partnership	Trust/estate	<p>4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):</p> <p>Exempt payee code (if any) _____</p> <p>Exemption from FATCA reporting code (if any) _____</p> <p style="text-align: right; font-size: small;">(Applies to accounts maintained outside the U.S.)</p>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>									
Individual/sole proprietor or single-member LLC	C Corporation	S Corporation	Partnership	Trust/estate									
		<p>5 Address (number, street, and apt. or suite no.) See instructions.</p>	<p>Requester's name and address (optional)</p>										
		<p>6 City, state, and ZIP code</p>											

7 List account number(s) here (optional)

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:

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

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

Sign Here	Signature of U.S. person ▶	Date ▶
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General Instructions

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

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

Line 4, Exemptions

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

Exempt payee code.

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

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

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

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

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 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), ABL 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

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

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.