

Date: January 2, 2024

To: Thomas B. Modica, City Manager 

From: Christopher Koontz, Director of Community Development  for

For: Mayor and Members of the City Council

Subject: **Neighborhood Micro Grant Program**

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The Department of Community Development is pleased to announce the Notice of Funding Availability for the Neighborhood Micro Grant Program. Grants of up to \$1,500 are now available to established Long Beach neighborhood associations to host neighborhood events and/or neighborhood improvement projects.

Attached is the Notice of Funding Availability and application (Attachment A). Additional copies are available on the program's website <https://longbeach.gov/lbcd/hn/nmgp>.

Applicants are highly encouraged to attend an application workshop designed to assist neighborhood associations with the preparation of their application:

Please feel free to share the attached information with your constituents.

For more information, please contact Margaret Madden, Neighborhood Improvement Officer, at (562) 570-6830 or [Margaret.Madden@longbeach.gov](mailto:Margaret.Madden@longbeach.gov).

ATTACHMENT: Neighborhood Micro Grant Program NOFA

CC: DAWN McINTOSH, CITY ATTORNEY  
DOUGLAS P. HAUBERT, CITY PROSECUTOR  
LAURA L. DOUD, CITY AUDITOR  
APRIL WALKER, ASSISTANT CITY MANAGER  
TERESA CHANDLER, DEPUTY CITY MANAGER  
MEREDITH REYNOLDS, DEPUTY CITY MANAGER  
GRACE YOON, DEPUTY CITY MANAGER  
TYLER CURLEY, DEPUTY CITY MANAGER  
KEVIN LEE, CHIEF PUBLIC AFFAIRS OFFICER  
MONIQUE DE LA GARZA, CITY CLERK  
DEPARTMENT HEADS

**NOFA-NMGP-2024**  
**NOTICE OF FUNDING AVAILABILITY**  
**NEIGHBORHOOD MICRO GRANT PROGRAM**  
**Monday, January 4, 2024**

**OVERVIEW**

The **City of Long Beach Department Community Development, Housing & Neighborhood Services Bureau** is seeking proposals/applications from established Long Beach neighborhood associations to host neighborhood events and/or neighborhood improvement projects with assistance from the **Neighborhood Micro Grant Program (NMGP)**. **NMGP is funded by the City's General Fund and will provide grants of up to \$1,500 for events and/or projects citywide.**

The goal of NMGP is to support events and projects that improve neighborhood spirit, collaboration, and revitalization efforts. **The NMGP will provide up to \$1,500 for goods and services to support approved events and/or projects.** A formal application is required. **Applications will be accepted immediately, and eligible proposals/applications will be awarded funding on a first come, first served basis until available funds are committed.** Approximately 66 grants will be awarded. Eligible applications received after funds are committed will be placed on a waitlist.



NMGP funds can assist a variety of neighborhood celebrations and/or neighborhood improvement projects focused on one or more of the following: blight reduction, financial or employment training, crime awareness, fair housing, health services, and/or mental health services citywide to improve neighborhood conditions and revitalization efforts. Applicants are encouraged to be creative. Eligible public service events/projects must have support of the neighborhood organization's governing body and the affected neighborhood. Examples of events and projects include:

- Hosting a neighborhood block party, or culturally affirming celebration.
- Hosting a food distribution or holiday meal for local families.
- Hosting a neighborhood clean-up and community breakfast.
- Installing neighborhood banners.
- Building a vegetable garden with volunteers and students at a local school.
- Installing a community book exchange library or community pantry box.
- Hosting an employment, health education, or mental health resource fair.
- Providing a physical activity engagement project.
- Providing tote bags and school supplies for local students.
- Hosting equity, inclusion and resiliency events.

NOTE: The costs for block party permits and street closure barricades for summertime neighborhood events may be funded separately through the **Office of Special Events and Filming**. Call **(562) 570-5333** for more information.

**Incomplete applications will not be considered. Project management costs associated with eligible events and projects are not eligible for funding.** The Community Development Department, Housing and Neighborhood Services Bureau has been designated by the City Council to review and approve applications for funding that meet NMGP criteria.

Please contact **Housing and Neighborhood Services Bureau** staff at **(562) 570-6866** to discuss potential events and projects should you have any questions about eligibility.



## NMGP Requirements/Guidelines

The NMGP is available to established neighborhood associations citywide. Eligible applicants must be formally established neighborhood associations having designated officers and membership rosters and a history of neighborhood involvement. The NMGP will provide grants of up to \$1,500 to accomplish approved events and/or projects. **All events and/or projects must be completed within twelve (12) months of this Notice of Funding Availability.** Projects that require City permits will be provided with additional time to complete the permitting process, if necessary.

The grants will be disbursed directly to neighborhood associations who must have a tax ID number or fiscal agent. **Detailed cost records and program/project completion** will be required and is subject to approval by **Housing and Neighborhood Services Bureau** staff.



A monetary match is not required for the grant, but a match of volunteer hours will be required, as **project management costs are not eligible for funding.** **Gift cards are also not eligible for purchase through the grant.** Events/projects on public or private property must have prior written approval at the time of application submittal. **Incomplete applications will not be considered.**



# CNGP APPLICATION AVAILABILITY

Applications are available starting Monday, January 4, 2024

[www.longbeach.gov/lbcd/hn/nmgp](http://www.longbeach.gov/lbcd/hn/nmgp)

**Digital writable copies of the application** are also available **via email** upon request to the **Housing & Neighborhood Services Bureau** at **NSB@longbeach.gov** or **(562) 570-6866**.

Hard copy materials will not be mailed in response to requests.  
Printed (hard) copies of the application may be obtained from:

Housing & Neighborhood Services Bureau

411 W. Ocean Blvd., 3<sup>rd</sup> Floor

7:30 a.m. to 4:30 p.m. Monday through Friday

Call to make an appointment for pick up at (562) 570-6866

Application forms will also be available at the **NMGP application workshop**.



# NMGP APPLICATION WORKSHOP

Applicants are highly encouraged to attend the either the in person or virtual application workshop designed to assist neighborhood associations with the preparation of their application:

**Neighborhood Grant Program Application Workshop**  
**Wednesday, January 24, 2024**  
**6:00 p.m. - 7:30 p.m.**  
**Long Beach Energy Resources Auditorium**  
**2400 E. Spring Street**

**Neighborhood Grant Program Application Workshop**  
**Thursday, February 29, 2024**  
**6:00 p.m. - 7:30 p.m.**  
**Long Beach Energy Resources Auditorium**  
**2400 E. Spring Street**

You are also encouraged to contact the **Housing & Neighborhood Services Bureau** at **(562) 570-6866** to arrange another time for your organization to get application assistance.



# APPLICATION SUBMISSION CRITERIA

Applicants may not alter the application format. For application preparation technical assistance, please contact the Housing & Neighborhood Services Bureau at (562) 570-6866.

Applications can be either emailed to [NSB@longbeach.gov](mailto:NSB@longbeach.gov) or hand delivered by **appointment only** to the Housing & Neighborhood Services Bureau located at 411 W. Ocean Blvd., 3<sup>rd</sup> Floor. Submitting electronically via email is highly encouraged.

If hand delivering hard copies, applications and all attachments must be submitted on 8-1/2" x 11" white paper, single stapled in the upper left-hand corner. **The cover page of the application packet must contain the NOFA reference number (NOFA-NMPG-2024).** All application attachment pages must contain the applicant's name and the NOFA reference number. Proposals must be single-sided and submitted as **one original**.



**CITY OF LONG BEACH  
2024 NEIGHBORHOOD MICRO PROGRAM GRANT  
NOFA-NMGP-2024**

**I. APPLICATION**

THIS APPLICATION IS AVAILABLE IN AN ALTERNATE FORMAT ON REQUEST BY CALLING (562) 570-6866  
**PLEASE READ PROGRAM GUIDELINES BEFORE COMPLETING**

**A. ORGANIZATION INFORMATION**

Name of Neighborhood Association \_\_\_\_\_

Street Number or P.O. Box \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

Contact Person \_\_\_\_\_ Telephone ( ) \_\_\_\_\_

Email \_\_\_\_\_

(Person who will manage program through completion)

2<sup>nd</sup> Contact Person \_\_\_\_\_ Telephone ( ) \_\_\_\_\_

Position in the Organization \_\_\_\_\_

Email \_\_\_\_\_

Number of year's organization has been established \_\_\_\_\_ Years

Person who attended application workshop: \_\_\_\_\_ Person who viewed on-line application workshop: \_\_\_\_\_

**B. PROGRAM INFORMATION**

Provide a brief description of proposed event or project (use additional sheets if needed):

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**C. APPLICATION CERTIFICATION**

\_\_\_\_\_ (Name of Organization) hereby requests Neighborhood Micro Grant Program assistance in the amount of \$\_\_\_\_\_ in goods and services to accomplish a neighborhood public service event/project in the City of Long Beach. The organization agrees to comply with all City regulations/requirements in accomplishing the proposed project. We, the undersigned, certify that we have the authorization of the organization to submit this application.

Name of Organization Representative (please print)	Position	Signature
Name of Organization Representative (please print)	Position	Signature
Name of Organization Representative (please print)	Position	Signature



## II. PROGRAM BUDGET

Neighborhood Association Applicant \_\_\_\_\_

### ORGANIZATION CONTRIBUTION

#### SUPPLIES & PROFESSIONAL SERVICES TO BE DONATED (OPTIONAL)-- Use Additional Sheets if Needed

ITEM	ESTIMATED VALUE
	\$
	\$
	\$
	\$

Total Value of Donated Materials/Supplies/Services     \$ \_\_\_\_\_

#### VOLUNTEER OR DONATED LABOR (REQUIRED) -- Use Attached Sheet for Signatures

WORK ACTIVITY	ESTIMATED HOURS	VALUE*
		\$
		\$
		\$
		\$

\* Volunteer labor is to be valued at \$29.95 per hour

Total Value of Volunteer or Donated Labor     \$ \_\_\_\_\_

#### CASH CONTRIBUTION (OPTIONAL) -- Use Additional Sheets if Needed

Source of Cash	Project Component for Which Cash Will be Used	Amount
		\$
		\$
		\$
		\$

Total Cash Contribution     \$ \_\_\_\_\_

TOTAL ORGANIZATION CONTRIBUTION (donations/labor/cash)     \$ \_\_\_\_\_

### NEIGHBORHOOD MICRO GRANT PROGRAM (NMGP) CONTRIBUTION Requested Assistance For Materials, Supplies, Permits – Use Additional Sheets if Needed

Item	Estimated Cost
	\$
	\$
	\$
	\$

TOTAL NMGP CONTRIBUTION (Assistance Requested)  
(Cannot exceed \$1,500)     \$ \_\_\_\_\_

**TOTAL PROGRAM COST**  
(Organization Contribution + NMGP Contribution)     \$ \_\_\_\_\_



### III. EVENT/PROJECT DESCRIPTION

Provide a detailed narrative description of the proposed event or project including: specific event/project components or work elements, specific location(s) and anticipated impact on the community. The narrative should identify what neighborhood need(s) will be addressed by accomplishing the proposed activity. Include a plan in this section that explains how your organization plans to implement your proposed event/project and demonstrates your organization's capacity to carry out the proposed event or project. You may attach event flyer, event agenda, map(s), plot plans, drawings, schematics, and/or any other materials that clearly describe the event/project to be accomplished.

### IV. ORGANIZATIONAL INVOLVEMENT

Provide a detailed statement describing the neighborhood association's activities during the past year related to neighborhood issues involving public safety, neighborhood beautification, neighborhood improvement, youth, and/or other neighborhood public service endeavors.

### V. VERIFICATION OF PROGRAM COSTS & MATCH

Provide documentation to show the costs of the items you would like to purchase through the grant listed in the NMGP Contribution section.

Also required is proof of the (at a minimum) volunteer or donated labor match included in the application. Proof may be in the form of a price list from the internet, a statement from a bank or other financial institution verifying availability of funds, a pledge of goods and services from vendors/service providers, and/or **a statement from or list of volunteers (with signatures) pledging volunteer labor for the program.**

### VI. PROPERTY AUTHORIZATION

If the event or program involves activity on public property, private property, or school district property, submit written authorization from the affected property owner(s) and provide a list of the names, addresses, and telephone numbers of all property owners involved. Programs on private property that involve Homeowners Associations (HOAs) must have prior written approval before the program can be considered.

### VII. W-9

Provide a signed W-9 from the neighborhood association or their fiscal agent with the Employee Identification Number (EIN.) If the neighborhood association does not have an EIN, a fiscal agent may be used to provide their information and signature on the W-9. The fiscal agent should also provide a letter stating that they agree to serve as the fiscal agent for this project.

### VIII. EVENT FLYER

Provide a copy of the event flyer that will be used to advertise the event to your neighborhood.





# **NEIGHBORHOOD MICRO PROGRAM GRANT APPLICATION CHECK LIST**

The following information **MUST** be provided either in the body of the application or as attachments to this Application. List the applicant's name, title of the attachment and the RFP number at the top left corner of each page. **FAILURE TO PROVIDE ANY OF THE ITEMS REQUESTED MAY DISQUALIFY THE APPLICATION.**

- I. COMPLETED APPLICATION**
  - ORGANIZATION INFORMATION
  - PROJECT INFORMATION
  - APPLICATION CERTIFICATION
  
- II. PROJECT BUDGET**
- III. PROJECT DESCRIPTION**
- IV. ORGANIZATIONAL INVOLVEMENT**
- V. VERIFICATION OF PROJECT COSTS & MATCH**
- VI. PROPERTY AUTHORIZATION**
- VII. W-9 (and letter from fiscal agent, if applicable)**
  - W-9 must include a wet (handwritten – not digital) signature
  - Letter/Email from fiscal agent, if applicable
- VIII. EVENT FLYER**



# NEIGHBORHOOD MICRO PROGRAM GRANT PROGRAM ELIGIBILITY

**Applicant Neighborhood Association** \_\_\_\_\_

## **Eligibility Criteria**

Project addresses an identified community need.

Project is economically feasible and can be accomplished within 12 months (from release of NOFA).

Applicant demonstrates organizational capacity to accomplish the project.

Organization has a track record of involvement in neighborhood issues, activities, and concerns.

Volunteers from the community are included in the project in a meaningful way.

**Recommend for award:** \_\_\_\_\_

To request this information in an alternative format or to request a reasonable accommodation, please contact the Community Development Department at [longbeach.gov/lbcd](http://longbeach.gov/lbcd) and 562.570.3807. A minimum of three business days is requested to ensure availability; attempts will be made to accommodate requests with shorter notice.



# 2023 NEIGHBORHOOD MICRO PROGRAM GRANT EVENTS

DECEMBER 21ST  
ROOSEVELT ELEMENTARY 11AM-1PM

ROOSEVELT LINDEN ASSOCIATION PRESENTS

## MAMA J'S Coats for Kids

**DROP OFF LOCATIONS:**

Burnett Library  
560 E. Hill St.  
Long Beach, CA 90806  
Tuesday-Friday 12PM-5PM

Long Beach Forward  
425 Atlantic Ave.  
Long Beach, CA 90802  
Monday-Friday 10AM-4PM

Donate New Coats & Jackets

CONTACT: (323) 992-5540    MAMAJACKETS@GMAIL.COM



Sunny Central Neighborhood Association

## NOCHE NACIONAL

¡Es hora de reconectar con vecinos y amigos!



Martes, 1 de agosto de 2023

5:00 PM - 8:00 PM

Hill Street

Entre Myrtle Avenue & MLK Jr Avenue



**Actividades**

- Brincolín • Juegos
- Helado • Comida

Las investigaciones muestran que cuando los vecinos se conocen, los vecindarios son más seguros.

ACOMPÁÑANOS

562.396.4098 (Reyna Ochoa)  
@sunnycentral



Bluff Park Neighborhood Association

## BLOCK PARTY MOVIE NIGHT

Outdoor Movie Night  
Inflatable Jumper  
Face Painting  
Cake Walk

Potluck Picnic  
Live Music  
Scavenger Hunt  
Pine Ruffies  
Kid Craft & More

**THE GOONIES**

**Saturday - OCTOBER 7**  
4:30pm to 9:00pm  
East 2nd Street Between Temple & Molino

FREE FAMILY FUN FOR ALL AGES!

PLEASE BRING A KID or SIDE POBY for our POTLUCK PICNIC & CARES for CAKE WALK

INFORMATION & VOLUNTEER SIGN UP @ bluffpark.org

## happy halloween

Come Take a Bite and Just Clowning Around  
Masquerade Fall Neighborhood Festival

CONTACTS  
Dobbie, (562) 458-5638  
Lindell, (310) 480-2548  
Leslie, (562) 326-4804

College Square Neighborhood Block Party  
SATURDAY, OCTOBER 28 | 4PM -7PM  
186 W 67<sup>TH</sup> WAY, LB

FOOD, GAMES, MUSIC, PRIZES,  
RESOURCES, MORE



# Request for Taxpayer Identification Number and Certification

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

▶ Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

Print or type. See Specific Instructions on page 3.	<p><b>1</b> Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.</p> <hr/> <p><b>2</b> Business name/disregarded entity name, if different from above</p> <hr/> <p><b>3</b> Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only <b>one</b> of the following seven boxes.</p> <p><input type="checkbox"/> Individual/sole proprietor or single-member LLC                  <input type="checkbox"/> C Corporation                  <input type="checkbox"/> S Corporation                  <input type="checkbox"/> Partnership                  <input type="checkbox"/> Trust/estate</p> <p><input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____</p> <p><b>Note:</b> 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 <b>not</b> disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.</p> <p><input type="checkbox"/> Other (see instructions) ▶ _____</p>	<p><b>4</b> 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><small>(Applies to accounts maintained outside the U.S.)</small></p>
	<p><b>5</b> Address (number, street, and apt. or suite no.) See instructions.</p> <hr/> <p><b>6</b> City, state, and ZIP code</p> <hr/> <p><b>7</b> List account number(s) here (optional)</p>	<p>Requester's name and address (optional)</p> <hr/>

## Part I Taxpayer Identification Number (TIN)

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

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

<b>Social security number</b>								
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<b>or</b>								
<b>Employer identification number</b>								
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## Part II Certification

Under penalties of perjury, I certify that:

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

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

<b>Sign Here</b>	<p>Signature of U.S. person ▶ _____</p>	<p>Date ▶ _____</p>
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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](http://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 <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 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](http://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](http://www.irs.gov/Businesses) and clicking on Employer Identification Number (EIN) under Starting a Business. Go to [www.irs.gov/Forms](http://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](http://www.irs.gov/OrderForms) to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

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

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

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

## Part II. Certification

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

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

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

**1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.**

You must give your correct TIN, but you do not have to sign the certification.

**2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.**

You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

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

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

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

**What Name and Number To Give the Requester**

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
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 <sup>2</sup>
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee <sup>1</sup>
b. So-called trust account that is not a legal or valid trust under state law	The actual owner <sup>1</sup>
6. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
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 <sup>4</sup>
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

<sup>1</sup> 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.

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup> 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.

<sup>4</sup> 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](mailto: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](mailto:spam@uce.gov) or report them at [www.ftc.gov/complaint](http://www.ftc.gov/complaint). You can contact the FTC at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see [www.IdentityTheft.gov](http://www.IdentityTheft.gov) and Pub. 5027.

Visit [www.irs.gov/IdentityTheft](http://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.