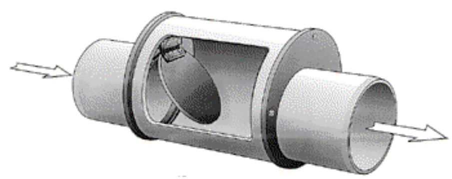
Grant Assistance for Floodwater Management
Grant Requirements and Terms

(March 2016)

Grant Assistance Overview

The San Francisco Public Utilities Commission's (SFPUC) Grant Assistance Program for Floodwater Management (Grant) is designed to encourage San Francisco property owners to install flood improvements to their properties that will lower their risk from flooding in streets and sewers. The SFPUC has committed approximately $2,000,000 for eligible San Francisco property owners to implement **four types of projects**:

I - Flood Barrier Project	**II - Sewer Backflow Preventer Project**
 	
A physical vertical barrier that can be deployed across an opening or doorway (pedestrian, garage/warehouse, etc.).	A device in the plumbing system used to maintain flow in one direction in a sewer pipeline.
III - Flood Wall Project	**IV - Special Project**
	
A concrete flood wall, up to 3 feet tall, along the edge of a parcel and adjacent to a public right of way. In other words, the Grant Program will not cover a wall that diverts stormwater to your neighbor's property.	A project proposed and described by the property owner that will lower their risk from flooding in streets and sewers.

Projects that meet the Grant eligibility criteria will be funded on a first-come-first-served basis, and funding will be available through June 30, 2017 or until total program funds are fully committed.

Reimbursement amounts for various project types are as follows:

TABLE 1

Project Types			**Project Reimbursement Amounts***
I(a) Small Barrier	Pedestrian Doorways	Up to 48” wide	Not to exceed $2,500/Doorway
I(b) Medium Barrier	Garage and Warehouse Doorways	Up to 15’ wide	Not to exceed $4,500/Doorway
I(c) Large Barrier		Greater than 15’ wide	Not to exceed $6,000/Doorway
II Sewer Backflow Preventer			Not to exceed $2,500/Unit
III Flood Wall			Not to exceed $200/linear foot
IV Special Project			Up to 80% of total Eligible Costs, and not to exceed $30,000 per property.
ALL PROJECTS			Total reimbursement for all projects may not exceed $30,000 per property

*Reimbursement will be issued only for Eligible Costs (see *Definitions at end of document.*)

An Applicant may apply for multiple projects of multiple types, as relevant to their property. These may be submitted in a single application or separate applications.

The complete application for the Floodwater Management Assistance Grant must be delivered to:

San Francisco Public Utilities Commission
Attn: Floodwater Management Grant Assistance Program
3801 3rd Street, Suite 600
San Francisco, CA 94124

For questions about the Grant or if you require assistance in completing the application, please email the SFPUC Grant Administrator at FloodwaterGrants@sfwater.org or call 415-695-7326.

NOTE: Grant requirements and terms are subject to change. Grant applications will be evaluated based on the requirements and terms in place at the time of submission.

1) Eligibility Criteria

Proposed activities must meet all of the criteria set forth below to qualify for grant assistance. Activities that do not meet one or more of the criteria listed below will be deemed ineligible.

For all projects:

- The activity proposed will lower the Applicant’s risk of damage/harm due to flooding caused by rain storms.
- Applicants must follow the process outlined in the Grant Guidelines and Terms document, which includes a requirement to submit an application prior to completing your project.
- The activity and Grant application are proposed by a San Francisco property owner who has an active SFPUC account for wastewater services for his/her San Francisco property (Applicant).
- For condominiums, the owner may apply for a modification within a unit if it is consistent with their Homeowner’s Association rules and requirements, and the Homeowner’s Association may apply for modifications to common areas.
- The activity is proposed on property owned by the Applicant and/or an adjacent public right-of-way, or sewer easement, if permitted (multiple property owners may jointly apply for a single project that

spans multiple properties). **Note:** that encroachment into the right-of-way is subject to a minor encroachment permit and may be subject to an annual encroachment fee, assessed by SFDPW.

- The proposed activity will be implemented within the timeline set out in *Grant Terms and Process*.
- The Applicant must provide a complete application which includes all necessary supporting documentation (see below *Application Documentation Requirements*) to be considered for grant funding.
- Projects must meet all of the eligibility criteria under the Grant Application Requirements section. Selection of projects will be made on a rolling basis until June 30, 2017, or until funds are fully committed.
- Applications for properties on unaccepted streets and on streets having no SFPUC wastewater collection system facilities will be reviewed on a case-by-case basis to determine eligibility.

I - For flood barriers:

- The proposed activity must provide protection from floodwater intrusion into the property through the installation of a flood barrier
- The Applicant agrees to deploy flood barriers during storm events

II - For sewer backflow preventers:

- The proposed activity must provide protection from floodwater intrusion into the property through the installation of a backflow preventer
- The Applicant agrees to operate and maintain backflow preventers per manufacturer recommendations.
- The San Francisco Department of Building Inspections (DBI) must verify that a backflow preventer would be suitable in the proposed location. Backflow devices shall be placed in an area that will allow for cleaning and maintenance, and the access box for any backflow device shall be accessible at all times.

III - For flood walls:

- The proposed flood wall must be located along the edge of a parcel and adjacent to a public right of way, and must physically block water in the public right-of-way from entering the Applicant's property. Flood walls may not block a natural water flow path across a property line between two adjacent parcels. For example, you may not build a flood wall that would divert water to your neighbor's property.
- Flood walls must be reinforced concrete, must extend below grade to prevent runoff from flowing underneath, must be designed to withstand the pressure of standing or flowing floodwater, and may be up to three feet tall above grade. Walls of greater height may be proposed, but the Eligible Costs will be proportionally prorated to a maximum height of three feet. Thus, if a four foot wall is proposed, only 75% of the total wall (and associated) costs will be considered Eligible Costs. *Note: Walls taller than three feet in height adjacent to the public right-of-way are subject to further review by City Planning.

IV - For special projects:

- If the proposed project prevents water from entering or routes water away from the Applicant's property, the water must be diverted onto a public right-of-way, and may not be diverted onto another parcel.
- Projects are limited to doorway adjustments/modifications and associated stairs, doorway waterproofing, grade adjustments to property owned by the Applicant, plumbing/drainage modifications, or projects of a similar nature/scale.
- The Applicant agrees to operate and maintain any equipment or plumbing device per manufacturer recommendations.

- For any plumbing/drainage modifications, the San Francisco Department of Building Inspections (DBI) must verify that the modification is suitable in the proposed location, and that the proposed modification is not already required by code. Plumbing or drainage devices shall be placed in an area that will allow for cleaning and maintenance, and any access box for a plumbing or drainage device shall be accessible at all times.

Application Documentation Requirements

The Applicant must provide a completed IRS W-9 form. This form is included in this package of grant documents and can be downloaded in electronic format at www.irs.gov/pub/irs-pdf/fw9.pdf.

Additionally, the Applicant must provide the following documentation for the proposed project(s):

I. Flood Barrier(s) Project Documentation

To acquire necessary documentation, the Applicant must contact the manufacturer of flood barriers. The flood barrier must be a FM-approved* product that has passed the 2510 Flood Abatement Equipment FM Approval standard. Products meeting this criterion are listed at the following website http://www.approvalguide.com/ under the category "Building Materials/Flood Abatement Equipment/Opening Barriers." Any product may be proposed that is FM-approved* at the time the application is submitted. At the time these Grant Guidelines were developed, there are two manufacturers with relevant FM-approved products. Contact information is provided below:

1. Presray Corporation: Kevin Harris, 845-373-6718, kharris@presray.com
2. PS Door: Terry Smith, 701-746-4519, tsmith@psdoors.com

*FM-approval is issued by Factory Mutual Research, a non-profit that administers third-party testing and certification of products for property loss prevention. Factory Mutual Research is managed by FM Global Group, a large commercial insurance and risk management firm. The certification process was developed to designate product quality and performance.

1. Applicant shall obtain the following documentation from the manufacturer and submit to the SFPUC as part of the application:
   a. A detailed design drawing of doorway and flood barrier. The drawing shall include dimensions of opening(s) where the flood barrier will be utilized/deployed.
   b. Manufacturer's installation requirements. Note that installation must be done by the manufacturer, their approved installer, or an independent contractor, as required by the manufacturer. The installer must be a California Class "A" or Class "B" licensed contractor who will follow the manufacturer's requirements.
   c. A copy of FM Product approval certification.
   d. Statement from flood barrier manufacturer certifying that a performance warranty shall be provided for a 3-year period from the date of installation completion.
2. Applicant shall submit the following pricing quotes:
   a. Product price quote from manufacturer. The Applicant shall obtain a product price quote from the manufacturer for each flood barrier to be installed, including appropriate taxes and shipping costs to the property where it will be installed.
   b. Installation price quote from installer (see 1.b above for installer requirements). The installation quote shall include a detailed breakdown for each flood barrier, including labor breakdown, time estimate and acknowledgements of the manufacturer's installation requirements. Eligible Costs are limited; please see *Definitions*. Note that the cost of the flood barrier itself shall not be included in the installation quote, as it is provided separately above in the product price quote.
3. Applicant shall submit electronic or print photos of the full structure and each doorway proposed for flood barrier installation.

II. Sewer Backflow Preventer(s) Project Documentation

4. Applicant shall provide documentation which illustrates a prior storm event when backflow water from the combined sewer collection system entered the property through plumbing fixture(s). Documentation can include the following:
    a. Required: Written description of prior storm-related backflow event, including date of occurrence.
    b. If available: Photo documentation of a prior storm-related backflow event.
    c. If available: Any other relevant documentation.
5. Applicant shall submit the following:
    a. Drawing(s) of existing plumbing plans/blueprints and proposed work to be done, including plumbing work and project area restoration details showing access for maintenance.
    b. A construction quote shall be prepared by a California C-36 licensed plumber and shall include a labor breakdown, cost of backflow preventer(s) and associated materials, and a time estimate for completion of work. Eligible Costs are limited (Table 1 above); please see *Definitions*.
    c. DBI plumbing survey. The Applicant shall submit proof of a completed plumbing survey performed by DBI verifying that a backflow preventer would be suitable in the proposed location. **To arrange the plumbing survey, grant applicants must contact DBI's Chief Plumbing Inspector Steve Panelli by phone directly at 415-558-6058 or by email at Steve.Panelli@sfgov.org. <u>NOTE:</u> Do not request the survey over-the-counter or through the general phone line as this may cause delays.**

III. **Flood Wall Project Documentation**

6. Applicant shall provide documentation which illustrates a prior storm event when floodwater from an adjacent right-of-way entered the property. Documentation can include the following:
    a. Required: Written description of prior storm-related flood event, including date of occurrence.
    b. If available: Photo documentation of a prior storm-related flood event.
    c. If available: Any other relevant documentation.
7. Applicant shall submit the following:
    a. Drawing(s) of existing site, dimensions and layout of proposed wall, and details of wall and foundation design sufficient to demonstrate its strength to structurally withstand the pressure of standing or flowing floodwater on one side.
    b. A construction quote shall be prepared by a California Class "A" or Class "B" licensed contractor and shall include a labor breakdown, cost of materials, and a time estimate for completion of work. Eligible Costs are limited (Table 1 above); please see *Definitions*.

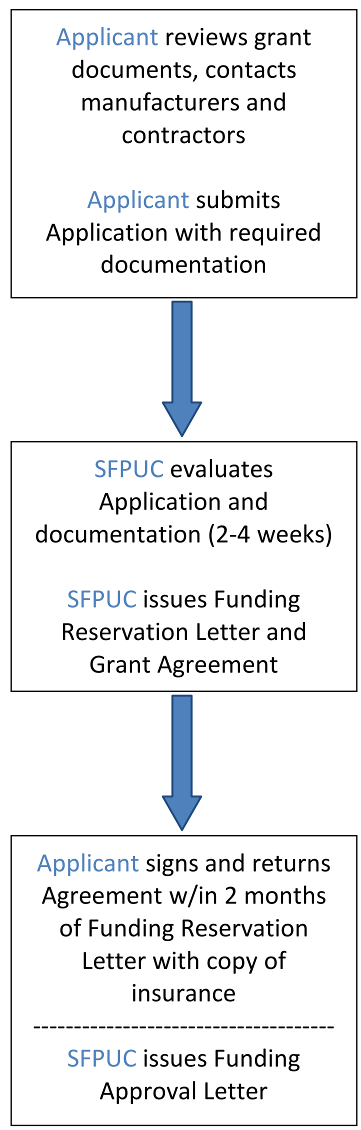
IV. Special Projects Documentation

8. Applicant shall provide documentation which illustrates that the Applicant sustained damage/harm due to flooding. Documentation can include the following:
    a. Required: Written description of damage/harm caused by prior storm-related flooding, including date of occurrence.
    b. If available: Photo documentation of damage/harm caused by prior storm-related flooding.
    c. If available: Any other relevant documentation.
9. Applicant shall submit the following:
    a. Drawing(s) of existing site, dimensions and layout of the proposed project, details of construction, and project area restoration details.
    b. At least two competitive construction quotes. The construction quotes shall be prepared by California Class "A" or Class "B" licensed contractors and shall include a labor breakdown, cost of materials, and a time estimate for completion of work. Eligible Costs are limited;

please see Definitions. The accepted contractor's quote must be within 10% of the lowest bid. The bids must be clearly marked with which would be accepted and which rejected.

c. If the project involves any plumbing/drainage modification;
   i. Drawing(s) of existing plumbing arrangements and proposed work to be done, including plumbing work and project area restoration details showing access to any plumbing devices for maintenance
   ii. A separate construction quote for the plumbing/drainage portion of the work, prepared by a California C-36 licensed plumber. This quote shall include a labor breakdown, cost of any plumbing devices and associated materials, and a time estimate for completion of work. Eligible Costs are limited; please see *Definitions*.
   iii. DBI plumbing survey. The Applicant shall submit proof of a completed plumbing survey performed by DBI verifying that the modification would be suitable in the proposed location. **To arrange the plumbing survey, grant applicants must contact DBI's Chief Plumbing Inspector Steve Panelli by phone directly at 415-558-6058 or by email at Steve.Panelli@sfgov.org. NOTE: Do not request the survey over-the-counter or through the general phone line as this may cause delays.**

Grant Terms and Process



Step 1 – Applicant: Submit Grant Application

a) The Applicant reviews grant documents, contacts the manufacturers and contractors.
b) For sewer backflow preventer(s) and special projects involving plumbing modifications, the Applicant schedules a plumbing survey with DBI. It is recommended that the Applicant include their plumbing contractor(s) in the meeting with DBI, if possible. Contact DBI's Chief Plumbing Inspector Steve Panelli by phone directly at **415-558-6058 or by email at Steve.Panelli@sfgov.org.**
c) The Applicant submits a completed application form and the required supplemental documents listed under *Grant Application Requirements*.

Step 2 – SFPUC: Evaluate Application & Reserve Funding

a) SFPUC reviews the application and required supplemental documentation and may contact the Applicant with questions and/or clarifications. Applications reviewed after all funds are reserved may be considered for priority funding for future fiscal years, if allocated.
b) If the Applicant's project is selected for funding, the SFPUC will grant preliminary funding reservation, contingent upon issuance of necessary permits and compliance with necessary environmental review through that process. SFPUC will send a Funding Reservation Letter to the Applicant confirming funds are conditionally reserved and may be approved within two (2) months (A Funding Reservation Letter is a provisional reservation, made on a case-by-case basis and subject to availability of funds.)
c) The Funding Reservation Letter is accompanied by two copies of a Grant Agreement for signature.

Step 3 – Applicant: Sign Grant Agreement & Receive Funding Approval

Within two (2) months of the date of the Funding Reservation Letter the Applicant must return to the SFPUC:

a) Both copies of the Grant Agreement, signed.
b) A valid copy of an insurance policy showing Workers' Compensation and Commercial General Liability insurance. Typically, the insurance coverage is provided by the licensed contractor. More detailed information is provided in the Grant Agreement.

If a signed Agreement and insurance policy are in place within the specified timeframe, SFPUC will issue a Funding Approval Letter, stating preliminary funding approval, contingent upon issuance of necessary permits and compliance with necessary environmental review through that process (see Step 4 below).

<u>Step 4 – Applicant: Implement Project</u>

a) The Applicant obtains DBI permit(s) for proposed project work.
   - For flood barrier(s), a permit for "**Flood Barrier Maintenance Project**" is required; be sure to include this exact title for proposed flood barrier work. Most projects will not be considered "major alterations."
   - For flood walls and Special Projects, any required permits should use the title "**Flood Risk Minimization Maintenance Project**."
   - For visible changes to building exterior and flood walls greater than 3 feet tall, DBI will direct Applicant to Planning Counter for review. Please have photos available. The additional fee is an Eligible Cost for reimbursement.
   - For sewer backflow preventer(s) and Special Projects involving plumbing modifications, a plumbing permit is required.
   - Note that final DBI inspection is required after project is complete. DBI will confirm all work was completed as designed.
b) The Applicant completes the project within 6 months of date on the Funding Approval Letter.
c) The Applicant requests and completes the final DBI inspection.

<u>Step 5 – Applicant & SFPUC: Request & Process Reimbursement</u>

a) Partial payment (optional): If the Applicant provides a partial down payment to a contractor or vendor for the manufacture of products or partial completion of work, the Applicant may submit a request for partial reimbursement with required documentation listed under *Payment*. Partial reimbursement may be requested one (1) time for each application. Reimbursement forms will be provided with the Grant Agreement.
b) Applicant submits request for reimbursement, with required documentation listed under *Payment*, within 8 months of Funding Approval Letter. Reimbursement forms will be provided with the Grant Agreement.
c) SFPUC reviews reimbursement request and documentation. If all required information is in place, the reimbursement request will be approved.
d) Upon approval, SFPUC mails check to Applicant.

<u>Step 6 – Applicant: Operate & Maintain Project</u>

Operation and maintenance of the project(s) is the responsibility of the

Applicant obtains DBI permit (for flood barriers, use title: **Flood Barrier Maintenance Project)**

Applicant implements project w/in 6 months of

Applicant may submit optional Request for Partial Reimbursement

Applicant submits Request for Reimbursement w/in 8 months of Funding Approval Letter

SFPUC reviews Request for Reimbursement and documentation (4 weeks)

SFPUC mails check to Applicant

Applicant operates and maintains new system(s)

Applicant, and shall be performed in accordance with the manufacturer's guidelines and recommendations. Failure to properly maintain the equipment will affect overall performance.

a) Deployment of Flood Barrier(s): Flood barriers will be deployed during storm events. There are numerous ways to receive automated notifications of Urban/Small Stream Flood Advisories issued by the National Weather Service through third-party vendors that send alerts through email, text, and social media (for more information, visit http://www.weather.gov/subscribe).
b) Plumbing Modifications (including Sewer Backflow Preventers): All plumbing devices shall be placed in an area that will allow for cleaning and maintenance as recommended by the manufacturer. The access box for any plumbing device shall be accessible at all times.
c) All projects: Applicant assumes risk of any damages resulting from the failure of the Applicant's own project. Applicant assumes risk of any damages resulting from the failure of the Applicant's own project. Applicant assumes responsibility for the consequences if the project does not perform as it was intended (one example being if a flood wall fails structurally during a flood).

Expiration

A grant reservation for the Grant is valid for a total of two (2) months. If a reservation expires without an executed Grant Agreement and other documentation outlined above, a new application must be submitted and is subject to availability of funds. A grant reservation extension may be requested prior to the end of the two (2) months, and may be granted at the discretion of SFPUC staff in writing.

Once a Grant Agreement is executed and a Funding Approval Letter is issued, the project must be completed within six (6) months. A project completion extension may be requested prior to the end of the six (6) months, and may be granted at the discretion of SFPUC staff in writing.

After the project is completed, a final DBI inspection must be conducted or performed and reimbursement request(s) must be submitted within two (2) months. A reimbursement extension may be requested prior to the end of the two (2) months, and may be granted at the discretion of SFPUC staff in writing.

Payment

Partial payment (optional): If the Applicant provides a partial down payment to a flood barrier manufacturer for the delivery of products or partial completion of work, the Applicant may submit a request for partial reimbursement only one (1) time for each application. With the written request, the Applicant must provide copies of the manufacturer or contractor invoice and proof of payment (e.g. credit card statement showing payment). If the project is not completed, partial reimbursement funds must be returned.

Final payment: Once the project is complete, the Applicant may submit a request for payment for each application. Total payment will not exceed the designated dollar amounts by project type, and must be requested before the grant expires within six months of insurance, or extension date.

Reimbursement Documentation Requirements:

Applicant shall submit the following documents in order to request reimbursement:

For All Projects:

1. Proof of any applicable DBI permit and DBI final inspection. Applicant can view and print documentation here: **sfdbi.org/dbipts**
2. All invoices and proof of payment (e.g. credit card statement showing payment) for completed work.

For Flood Barrier(s) Only (In addition to the above):

1. Proof of 3 year performance warranty from manufacturer, including manufacturer verification that all conditions of installation have been met for warranty to be valid.
2. Electronic or print photos showing each doorway with barrier installed.

Grant Funding

Funding Requirements

- Funding will be awarded based on 1) the evaluation of each application and 2) the availability of funds, as certified by the Controller of the City and County of San Francisco.
- Receipt of a Funding Approval Letter indicates that funding has been approved for the specific purpose of reimbursing the Applicant, contingent upon issuance of necessary permits and execution of a Grant Agreement, and will not be depleted or diverted prior to the dates stated in the Funding Approval Letter. Reimbursement will be provided up to the allowable amount if all requirements of the Grant program are met within the required timeframes.
- Grant funds will be paid as a reimbursement following submittal of invoices for work performed and required documentation, unless agreed upon otherwise in writing.
- Activities must be completed within six (6) months from the execution of a Grant Agreement, unless a written extension has been granted by the SFPUC.
- Only Eligible Costs (see *Definitions*) will be eligible for reimbursement after executing the Grant Agreement.

Taxes and Insurance

A grant may be considered income and may be taxable. The Applicant is responsible for determining whether a tax liability exists. The designated Applicant will receive a 1099-Misc tax form from the City in February of the following calendar year after grant reimbursement. By issuing a 1099-Misc, the City is fulfilling its legal obligation for tax-reporting. In order to issue a 1099-Misc, SFPUC requires relevant tax information from the Applicant through a W-9 IRS tax form at the application stage.

The City requires evidence of insurance for all funded activities. Prior to beginning work on an activity, the Applicant must submit proof of required insurance including Workers' Compensation and Commercial General Liability as part of the Grant Agreement process. This proof of insurance is typically provided to the Applicant by their contractor.

Permits

All activities must comply with applicable local, state, and federal permit requirements. If a building permit is required, a grant will not be issued until a building permit is issued. Changes to exterior features of your building related to installation of the project may be subject to environmental review by the SF Planning

Department during the building permit application review process. This would be determined when DBI reviews the project as part of their permit process.

Applications

The complete application for the Floodwater Management Assistance Grant must be delivered to:

San Francisco Public Utilities Commission
Attn: Floodwater Management Grant Assistance Program
3801 3rd Street, Suite 600
San Francisco, CA 94124

For questions about the Grant or if you require assistance in completing the application, please email the SFPUC Grant Administrator at FloodwaterGrants@sfwater.org or call 415-695-7326.

Grant Assistance for Floodwater Management

Grant Application

San Francisco Water Power Sewer
Services of the San Francisco Public Utilities Commission

RAIN READY SF

Internal Use:
Application Tracking #:

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☐ Approved ☐ Denied

Activity Information
Project Type ▫Flood Barrier ▫Sewer Backflow Preventer ▫Flood Wall ▫Special Project ▫Mix (please clarify)
Installation Address:
Brief Project Description (attach additional supporting documents, as needed)

Applicant Contact Information			
Property Owner:			
Mailing Address:	Street:		
	City & State:	Zip Code:	
Day/Work Phone:		E-Mail Address:	
Primary Contact Person (if different):			
Day/Work Phone:		E-Mail Address:	

Funding	
Individually list each project type for which you are seeking funding with this application (e.g. "Small Flood Barrier on side garage door")	Project Cost
1.	$
2.	$
3.	$
4.	$
5.	$
Total Grant Cost Not-To-Exceed:	$

Applicant Signature
The Applicant declares that the information provided represents the goals, scope, budget and details of the proposed activity, and assures that any funds received as a result of the application will be used only for purposes set forth herein. **Name (print):** ____________________ **Signature:** _____________________ **Date:** ____________

Required Documentation

Please check boxes to indicate that copies of the following required information as outlined in the guidelines are attached to the application:

Flood Barrier(s) Project Documentation

- ❑ **Completed IRS W-9 form.**
- ❑ **Detailed Design Drawing.** Provided by flood barrier manufacturer. The drawing shall include dimensions of opening(s) where the flood barrier will be utilized or deployed.
- ❑ **Manufacturer's Installation Requirements.** Provided by flood barrier manufacturer. The installation must be done by the manufacturer, their approved installer, or an independent contractor, as required by the manufacturer. The installer must be a California Class "A" or Class "B" licensed contractor who will follow the manufacturer's requirements.
- ❑ **Copy of FM Product Approval Certification.** Provided by flood barrier manufacturer. *(FM-approval is issued by Factory Mutual Research, a non-profit that administers third-party testing and certification of products for property loss prevention. Factory Mutual Research is managed by FM Global Group, a large commercial insurance and risk management firm. The certification process was developed to designate product quality and performance.)*
- ❑ **Performance Warranty Statement.** Provided by flood barrier manufacturer. Statement from flood barrier manufacturer certifying that a performance warranty shall be provided for a 3-year period from the date of installation completion.
- ❑ **Product Price Quote.** The Applicant shall obtain a product price quote from the manufacturer for each flood barrier to be installed, including appropriate taxes and shipping costs to the property where it will be installed.
- ❑ **Installation Price Quote.** The installation quote shall include a detailed breakdown for each flood barrier, including labor breakdown, time estimate and acknowledgement of manufacturer's installation requirements. Eligible installation costs are limited to installation costs of the flood barrier(s) based on the manufacturer's recommendations, and costs associated with restoring the immediate work area to pre-construction conditions. No additional reimbursement will be given to the Applicant for any building or sidewalk modifications or enhancements that are not directly necessary to install each barrier. Note that the product cost associated with the flood barrier itself shall not be included in the installation quote, as it is provided separately in the product price quote.

- ☐ **Photos.** Electronic or print photos of full structure and each doorway proposed for flood barrier installation.
- ☐ **Permits/Permission.** List the permits (i.e. building, etc.) that will be secured for the proposed activity(ies).

Type of Approval Required | Approving Agency

Check all that apply:
□ Plumbing Permit □ Over-the-Counter Permit □ Other __DBI____________________

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Sewer Backflow Preventer(s) Project Documentation

- ☐ **DBI Plumbing Survey.** The Applicant shall submit proof of a completed plumbing survey performed by DBI verifying that a backflow preventer would be suitable. **To arrange the plumbing survey, grant applicants must contact DBI's Chief Plumbing Inspector Steve Panelli by phone directly at 415-558-6058 or email at Steve.Panelli@sfgov.org. NOTE: Do not request the survey over-the-counter or through the general phone line as this may cause delays.**

- ☐ **Completed IRS W-9 form.**

  For Prior Storm-Related Backflow Events:

  - ☐ **Written Description of Prior Storm-Related Backflow Events.** The Applicant shall provide documentation which illustrates a prior storm event when backflow water from the sewer and stormwater combined collection system entered the property through plumbing fixtures, including date(s) of occurrence.
  - ☐ **Photo Documentation (if available).**
  - ☐ **Claims for Property Damage (if available).**
  - ☐ **Other Relevant Information (if available).**

- ☐ **Drawings.** The Applicant shall submit drawing(s) of existing plumbing arrangements and proposed work to be done, including plumbing work and project area restoration details showing access for maintenance.

- ☐ **Construction Quote.** The construction quote shall be prepared by a California C-36 licensed plumber and shall include a labor breakdown, cost of backflow preventer(s) and associated materials, and a time estimate for completion of work. Eligible construction costs are limited to product and installation costs of the backflow preventer(s) based on the manufacturer's recommendations, and costs associated with restoring the immediate work area to pre-construction conditions. No additional reimbursement will be given to the Applicant for any modifications or enhancements that are not directly necessary to install each backflow preventer. The construction quote shall include drawing(s) of existing plumbing arrangements and proposed work to be done, including plumbing work and project area restoration details showing access for maintenance.

- ☐ **Permits/Permission.** List the permits (i.e. building, plumbing, etc.) that will be secured for the proposed activity(ies).

Type of Approval Required Approving Agency

Check all that apply:
□ Plumbing Permit □ Over-the-Counter Permit □ Other DBI

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Flood Wall Project Documentation

- ❑ **Completed IRS W-9 form.**
- ❑ **Drawings.** The Applicant shall submit drawing(s) of existing site, dimensions and layout of proposed wall, and details of wall and foundation design sufficient to demonstrate its strength to structurally withstand the pressure of standing or flowing floodwater on one side.
- ❑ **Construction Quote.** The construction quote shall be prepared by a California Class "A" or Class "B" licensed contractor and shall include a labor breakdown, cost of materials, and a time estimate for completion of work. Eligible Costs are limited; please see *Definitions*. No additional reimbursement will be given to the Applicant for any modifications or enhancements that are not directly necessary to control floodwater.
- ❑ **Permits/Permission.** List the permits (i.e. building, etc.) that will be secured for the proposed activity(ies).

Type of Approval Required Approving Agency

Check all that apply:
□ Plumbing Permit □ Over-the-Counter Permit □ Other DBI

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Special Projects(s) Project Documentation

- ❑ **Completed IRS W-9 form.**
- ❑ **Drawings.** The Applicant shall submit drawing(s) of existing site, dimensions and layout of the proposed project, details of construction, and project area restoration details. If any pumping modifications are proposed, the Applicant shall also include drawing(s) of existing plumbing arrangements and proposed work to be done, including plumbing work and project area restoration details showing access for maintenance.
- ❑ **At Least Two Competitive Construction Quotes.** The construction quotes shall be prepared by California Class "A" or Class "B" licensed contractors and shall include a labor breakdown, cost of materials, and a time estimate for completion of work. Eligible Costs are limited; please see Definitions. The accepted contractor's quote must be within 10% of the lowest bid. The bids must be clearly marked with which would be accepted and which rejected

- ☐ **Plumbing Construction Quote (if any plumbing modifications are proposed).** The construction quote shall be prepared by a California C-36 licensed plumber and shall include a labor breakdown, cost of plumbing modification device(s) and associated materials, and a time estimate for completion of work. Eligible construction costs are limited to product and installation costs of the plumbing device(s) based on the manufacturer's recommendations, and costs associated with restoring the immediate work area to pre-construction conditions. No additional reimbursement will be given to the Applicant for any modifications or enhancements that are not directly necessary to install each plumbing modification device.

- ☐ **DBI Plumbing Survey (if any plumbing modifications are proposed).** The Applicant shall submit proof of a completed plumbing survey performed by DBI verifying that the modification would be suitable in the proposed location, and that the proposed modification is not already required by code. **To arrange the plumbing survey, grant applicants must contact DBI's Chief Plumbing Inspector or by phone directly at 415-558-6058 or by email at Steve.Panelli@sfgov.org. NOTE: Do not request the survey over-the-counter or through the general phone line as this may cause delays.**

- ☐ **Permits/Permission.** List the permits (i.e. building, plumbing, etc.) that will be secured for the proposed activity(ies).

Type of Approval Required	Approving Agency
Check all that apply: □Plumbing Permit □Over-the-Counter Permit □Other	DBI ____________________
____	__________________________

Grant requirements and terms are subject to change. Grant applications will be evaluated based on the requirements and terms in place at the time of submission.

Definitions

Terms used in this grant application package have the meanings described below in alphabetical order:

Applicant – San Francisco property owner with an active SFPUC account for wastewater services who is seeking grant funds from the SFPUC for installation of a project(s) to lower his/her risk of damage/harm due to flooding caused by rainstorms, pursuant to the instructions and guidelines set forth in this application package.

Award – the decision by the SFPUC to provide grant funds, following the review and evaluation of a completed application. An award is made through an executed Grant Agreement.

Eligible Costs – project work directly related to a project that reduces a property owner's risk of harm due to flooding, including supplies/materials, design/engineering fees, contractor labor, product and installation costs, survey costs, permit fees and plan review fees paid to DBI to obtain building and/or plumbing permits, and costs associated with restoring the immediate work area to pre-construction conditions.

Flood Barrier – physical barrier to minimize floodwater intrusion through building openings such as pedestrian doorways and garage or warehouse doorways. See information under *Eligibility Criteria* regarding acceptable barriers.

Flood Wall – concrete wall, up to 3 feet tall, along the edge of a parcel and adjacent to a public right of way.

Funding Approval Letter – a written notice of approved grant funds for specific project(s).

Funding Reservation Letter – a written notice for a provisional reservation, made on a case-by-case basis and subject to availability of funds.

Grant Agreement (Agreement) – a written contract between SFPUC and the Applicant, which includes the obligations and conditions governing the use of grant funds and operations and maintenance of equipment.

San Francisco Department of Building Inspection (DBI) – San Francisco City Agency responsible for enforcement of City and County of San Francisco's Building, Housing, Plumbing, Electrical, and Mechanical Codes.

Sewer Backflow Preventer – device used to maintain flow in one direction in a pipeline. When installed to sewer plumbing fixtures, this device protects the fixtures from sewage backing up from the sewer collection system.

Special Project – a project that will lower the Applicant's risk of damage/harm due to flooding caused by rainstorms. Projects are limited to doorway adjustments/modifications and associated stairs, doorway waterproofing, grade adjustments to property owned by the Applicant, plumbing/drainage modifications, or projects of a similar nature/scale.

Unaccepted Streets - A roadway or portion thereof that has not been accepted by the San Francisco Board of Supervisors by ordinance (acceptance is contingent on paving specifications, condition, and utilities), and therefore is not maintained by the City of San Francisco.

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

Request for Taxpayer Identification Number and Certification

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

Print or type
See **Specific Instructions** on page 2.

Name (as shown on your income tax return)

Business name/disregarded entity name, if different from above

Check appropriate box for federal tax classification:
☐ Individual/sole proprietor ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

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

☐ Other (see instructions) ▶

☐ Exempt payee

Address (number, street, and apt. or suite no.)

Requester's name and address (optional)

City, state, and ZIP code

List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

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

Social security number

☐☐☐ – ☐☐ – ☐☐☐☐

Employer identification number

☐☐ – ☐☐☐☐☐☐☐

Part II Certification

Under penalties of perjury, I certify that:

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

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

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

General Instructions

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

Purpose of Form

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

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

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),

2. Certify that you are not subject to backup withholding, or

3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

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

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

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

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

The person who gives 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 is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,
- The U.S. grantor or other owner of a grantor trust and not the trust, and
- The U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (see Publication 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 not subject to backup withholding, give the requester the appropriate completed Form W-8.

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS a percentage of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, 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 Part II instructions on page 3 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 the instructions below and the separate Instructions for the Requester of Form W-9.

Also see *Special rules for partnerships* on page 1.

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

Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

Sole proprietor. Enter your individual name as shown on your income tax return on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name/disregarded entity name" line.

Partnership, C Corporation, or S Corporation. Enter the entity's name on the "Name" line and any business, trade, or "doing business as (DBA) name" on the "Business name/disregarded entity name" line.

Disregarded entity. Enter the owner's name on the "Name" line. The name of the entity entered on the "Name" line should never be a disregarded entity. The name on the "Name" line must be the name shown on the income tax return on which the income will be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a domestic owner, the domestic owner's name is required to be provided on the "Name" line. 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 the "Business name/disregarded entity name" line. If the owner of the disregarded entity is a foreign person, you must complete an appropriate Form W-8.

Note. Check the appropriate box for the federal tax classification of the person whose name is entered on the "Name" line (Individual/sole proprietor, Partnership, C Corporation, S Corporation, Trust/estate).

Limited Liability Company (LLC). If the person identified on the "Name" line is an LLC, check the "Limited liability company" box only and enter the appropriate code for the tax classification in the space provided. If you are an LLC that is treated as a partnership for federal tax purposes, enter "P" for partnership. If you are an LLC that has filed a Form 8832 or a Form 2553 to be taxed as a corporation, enter "C" for C corporation or "S" for S corporation. If you are an LLC that is disregarded as an entity separate from its owner under Regulation section 301.7701-3 (except for employment and excise tax), do not check the LLC box unless the owner of the LLC (required to be identified on the "Name" line) is another LLC that is not disregarded for federal tax purposes. If the LLC is disregarded as an entity separate from its owner, enter the appropriate tax classification of the owner identified on the "Name" line.

Other entities. Enter your business name as shown on required federal tax documents on the "Name" line. 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 the "Business name/disregarded entity name" line.

Exempt Payee

If you are exempt from backup withholding, enter your name as described above and check the appropriate box for your status, then check the "Exempt payee" box in the line following the "Business name/disregarded entity name," sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

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

The following payees are exempt from backup withholding:

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

2. The United States or any of its agencies or instrumentalities,

3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities,

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

5. An international organization or any of its agencies or instrumentalities.

Other payees that may be exempt from backup withholding include:

6. A corporation,

7. A foreign central bank of issue,

8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,

9. A futures commission merchant registered with the Commodity Futures Trading Commission,

10. A real estate investment trust,

11. An entity registered at all times during the tax year under the Investment Company Act of 1940,

12. A common trust fund operated by a bank under section 584(a),

13. A financial institution,

14. A middleman known in the investment community as a nominee or custodian, or

15. 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 15.

IF the payment is for . . .	**THEN the payment is exempt for . . .**
Interest and dividend payments	All exempt payees except for 9
Broker transactions	Exempt payees 1 through 5 and 7 through 13. Also, C corporations.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 5
Payments over $600 required to be reported and direct sales over $5,000 [1]	Generally, exempt payees 1 through 7 [2]

[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, and payments for services paid by a federal executive agency.

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. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited Liability Company (LLC)* on page 2), 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 the chart on page 4 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 Social Security Administration 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. You can get Forms W-7 and SS-4 from the IRS by visiting IRS.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

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

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

Caution: *A disregarded domestic 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, below, and items 4 and 5 on page 4 indicate 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 the "Name" line must sign. Exempt payees, see *Exempt Payee* on page 3.

Signature requirements. Complete the certification as indicated in items 1 through 3, below, and items 4 and 5 on page 4.

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 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), 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)	The actual owner of the account or, if combined funds, the first individual on the account [1]
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor [2]
4. 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]
5. Sole proprietorship or disregarded entity owned by an individual	The owner [3]
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulation section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	**Give name and EIN of:**
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity [4]
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. 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
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulation 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* on page 1.

***Note.** 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, social security number (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 Publication 4535, Identity Theft Prevention and Victim Assistance.

Victims of identity theft who are experiencing economic harm or a system 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 at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: *spam@uce.gov* or contact them at *www.ftc.gov/idtheft* or 1-877-IDTHEFT (1-877-438-4338).

Visit IRS.gov 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. 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.