



# Dune Vegetation Cost Share Program

## Administrative Process

### Contact Information

Currituck County  
Planning and Community Development  
1123 Ocean Trail  
Corolla, NC 27927  
Jennie Turner, Planner I  
CAMA Local Permit Officer

Phone: 252.232.6031  
Fax: 252.453.8300

Website: <http://www.co.currituck.nc.us/planning-community-development.cfm>

### The Importance of Dune Vegetation

Currituck County recognizes the importance of dune vegetation and dune nourishment. As a result, a dune vegetation cost share program is available to property owners.

Sand dunes can provide substantial protection from storm-induced erosion. For that reason, protecting the existing dunes and building large dunes with dune vegetation are useful shoreline management practices. The stems of dune vegetation slow the wind near the surface, trapping the wind-blown sand. When the dune plant traps sand, it stimulates growth through the accumulating sand ensuring that the plant remains a continuing sand trap for building dune elevation.

### Cost Share

Applicants have two options for participating in this program. Either option allows the selected eligible applicants to be reimbursed 50% of the cost of purchase or installation of beach grass.

#### *Option 1*

Purchase beach grass plants only. The cost of 1,000 beach grass plants is \$80.00. Grantees will be eligible for reimbursement of \$40 per 1,000 beach grass plants. Requests may not exceed 1,000 beach grass plants per 100 linear feet of oceanfront.

**OR**

#### *Option 2*

Purchase beach grass plants to be installed and fertilized by Coinjock Landscaping, Inc. The cost of installation of 1,000 beach grass plants and fertilizer is \$200.00. Grantees will be eligible for reimbursement of \$100 per 1,000 beach grass plants. Requests may not exceed 1,000 beach grass plants per 100 linear feet of oceanfront.

The total cost must be paid in full to Coinjock Landscaping, Inc. After all participation duties are fulfilled, the County will reimburse 50% of the cost.

## Eligible Applicants

- Any owner of privately owned oceanfront property with a frontal dune
- Any owner of privately owned property with a frontal dune
  - The frontal dune is deemed to be the first mound of sand located landward of the ocean beach having sufficient vegetation, height, continuity and configuration to offer protective value.

## Procedures

Eligible applicants must complete the application form and include a site plan or aerial photo that identifies the area(s) to be planted. Applications must be received by the County on or before 5:00pm on Friday, February 12, 2016. Applications may be mailed, faxed, emailed or delivered to:

Jennie Turner, Planner I  
Currituck County Satellite Office  
PO Box 73  
Corolla, NC 27927  
252-453-8300 Fax  
[jennie.turner@currituckcountync.gov](mailto:jennie.turner@currituckcountync.gov)

Applications will be reviewed by County Staff and notice to selected applicants will be provided by Friday, February 19, 2016. If requests exceed funds available, the applications will be reviewed according to the competitive review process enclosed.

An applicant shall not be reimbursed more than \$2,000.00; requests shall not exceed 1000 plants per 100 linear feet of oceanfront property.

Selected applicants shall execute a grant agreement with Currituck County and submit a W9. Upon execution of the grant agreement, Coinjock Landscaping, Inc. will be notified and the grantee may begin fulfilling the Performance Criteria. A sample grant agreement and W9 are attached.

Coinjock Landscaping, Inc. will require full payment from grantee for plants and installation and will arrange delivery or installation directly with the grantee.

Once the plants have been paid for and properly installed, notice shall be given to County Staff by Coinjock Landscaping, Inc. County staff will perform a site inspection within two weeks to confirm dune vegetation has been properly planted at the correct location. If the site inspection is approved, the applicant will be reimbursed 50% of the cost of plants or installation. Plants shall be installed by April 15, 2016 in order to be eligible for reimbursement. Applicants who do not complete plant installation will not be reimbursed.



# Dune Vegetation Cost Share Program

## Application Form

### Contact Information

**PROPERTY OWNER:**

Name: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Telephone: \_\_\_\_\_

E-Mail Address: \_\_\_\_\_

**CURRITUCK COUNTY PROPERTY ADDRESS:** \_\_\_\_\_

### Number of Plants Requested:

Requests shall not exceed 1000 plants per 100 linear feet of oceanfront property.

### **BEACH GRASS PLANTS ONLY**

- 1000 plants (Minimum order)
  
- CUSTOM ORDER (1000 plants per 100 linear feet; max 50,000 plants)  
Provide linear feet of oceanfront: \_\_\_\_\_  
Provide requested amount of plants: \_\_\_\_\_

### **BEACH GRASS PLANTS INSTALLED AND FERTILIZED**

- 1000 plants (Minimum order)
  
- CUSTOM ORDER (1000 plants per 100 linear feet; max 20,000 plants)  
Provide linear feet of oceanfront: \_\_\_\_\_  
Provide requested amount of plants: \_\_\_\_\_

Attach a site plan or aerial photo that identifies the area(s) to be planted

Applications may be mailed, faxed, emailed or delivered to:

Jennie Turner, Planner I  
Currituck County Satellite Office  
PO Box 73  
Corolla, NC 27927  
252-453-8300 Fax

[jennie.turner@currituckcountync.gov](mailto:jennie.turner@currituckcountync.gov)

### Official Use Only

# of Plants: \_\_\_\_\_ Approved by: \_\_\_\_\_ Date: \_\_\_\_\_

Competitive Review Process

If requests exceed the total funds available, County Staff will perform site visits and score applications according to the following table. Projects with the highest total score will receive priority until funds are exhausted.

<b>Current Erosion Rate</b>		<b>Score</b>
0-2'/year	<b>1</b>	
3-5'/year	<b>2</b>	
6-8'/year	<b>3</b>	
8'-10'/year	<b>4</b>	
<b>Density of Dune Vegetation</b>		<b>Score</b>
More than 50% Dune Coverage	<b>1</b>	
Less than 50% Dune Coverage	<b>2</b>	
No Vegetation Present	<b>3</b>	
<b>Length of Impacted Dune Area</b>		<b>Score</b>
<100'	<b>1</b>	
100'-250'	<b>2</b>	
250'-500'	<b>3</b>	
500'-750'	<b>4</b>	
750'- 1000'	<b>5</b>	
>1000'	<b>6</b>	
<b>Approximate Average Height of Impacted Dune Area</b>		<b>Score</b>
0-6' MSL	<b>4</b>	
6'-12' MSL	<b>3</b>	
12-18' MSL	<b>2</b>	
>18' MSL	<b>1</b>	
<b>Breadth of Dune (East to West Dune Toe)</b>		<b>Score</b>
25' or less	<b>4</b>	
25'-35'	<b>3</b>	
35'-50'	<b>2</b>	
50' or greater	<b>1</b>	
<b>Total:</b>		

NORTH CAROLINA

CURRITUCK COUNTY

**GRANT AGREEMENT**

This Grant Agreement made, entered into and effective as of the \_\_\_\_ day of \_\_\_\_\_, 2016, by and between COUNTY OF CURRITUCK, NORTH CAROLINA, a body corporate and politic existing pursuant to the laws of the State of North Carolina, (the “County”), and \_\_\_\_\_, (“Grantee”).

**WITNESSETH:**

WHEREAS, pursuant to N.C. Gen. Stat. §153A-449 a county may contract with and appropriate money to any person in order to carry out any public purpose that the county is authorized by law to engage in; and

WHEREAS, pursuant to N.C. Gen. Stat. §153A-438 a county may expend public funds to finance the acquisition, construction, reconstruction, extension, maintenance, improvement or enlargement of groins, jetties, dikes, moles, walls, sand dunes, vegetation, or other types of works or improvements that are designed for controlling beach erosion, for protection from hurricane, floods, or for preserving or restoring facilities and natural features that afford protection to the beaches and other land areas of the county and to the life and property of the county; and

WHEREAS, Grantee desires to vegetate sand dunes located at \_\_\_\_\_ by the planting of appropriate vegetation in order to extend, maintain and enlarge the sand dunes for protection from hurricane floods and to preserve and restore those sand dunes to afford protection to a portion of the beach and property located landward of the beach; and

NOW, THEREFORE, for valuable consideration and the mutual covenants exchanged between the parties hereto, it is agreed as follows:

1. To assist Grantee with the cost to vegetate sand dunes located at \_\_\_\_\_, County agrees to award a grant to Grantee in the amount of \_\_\_\_\_ AND NO/100 DOLLARS (\$\_\_\_\_\_).

2. Grantee agrees that Grantee will use grant funds only for acquisition of vegetation for planting on beach front sand dunes located at \_\_\_\_\_.

3. Grantee agrees to make a full and accurate accounting to the County of all expenditures of the grant funds.

4. Grantee shall not discriminate against any person on the grounds of race, color, national origin, sex, age, or disability in the administration of this Grant Agreement.

5. The laws of the State of North Carolina shall control and govern this Grant Agreement. Any controversy or claim arising out of this Grant Agreement shall be settled by an action initiated in the appropriate division of the General Court of Justice in Currituck County, North Carolina.

6. Grantee and County respectively bind themselves, their successors, and assigns in respect to the covenants, agreements and obligations contained in this Grant Agreement.

7. This Grant Agreement sets forth the entire agreement between Grantee and the County and supersedes any and all other agreements on this subject between the parties.

#### 1.0 PERFORMANCE CRITERIA

In order to be eligible for the full amount of the Grant, the Grantee must fulfill the following requirements:

1.1 Grantee shall order and pay for the total cost of plants and/or installation directly to Coinjock Landscaping, Inc.

1.2 Grantee shall arrange for pick up, delivery and/or installation of plants directly with Coinjock Landscaping, Inc.

1.3 Grantee shall complete installation of plants and notify County of completion by April 15, 2016.

#### 2.0 DISBURSEMENT OF GRANT

Proceeds of the Grant will be disbursed by County to the Grantee based on satisfaction of the performance criteria set out in Section 1.0 above ("Performance Criteria").

2.1 County will inspect the property for plant installation within two weeks of notification of plant installation by Grantee.

2.2 Upon satisfactory inspection of the Grantee's property, the County Finance Department will reimburse the grant funds.

IN WITNESS WHEREOF, the parties hereto have made and executed this Agreement effective as of the date first above written.

COUNTY OF CURRITUCK

By: \_\_\_\_\_  
Chairman,  
Board of Commissioners

ATTEST:

\_\_\_\_\_  
Clerk to the Board

(COUNTY SEAL)

GRANTEE:

\_\_\_\_\_(SEAL)

\_\_\_\_\_(SEAL)

This instrument has been preaudited in the manner required by the Local Government Budget and Fiscal Control Act.

\_\_\_\_\_  
Currituck County Finance Officer

## 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, if different from above	
	Check appropriate box: <input type="checkbox"/> Individual/ Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Other ▶ .....	
	<input type="checkbox"/> Exempt from backup withholding	
	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 Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number									

or

Employer identification number									

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

### Part II Certification

Under penalties of perjury, I certify that:

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

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 ▶
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### 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.

**U.S. person.** 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.

**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.

For federal tax purposes you are considered a person if you are:

- An individual who is a citizen or resident of the United States,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States, or

- Any estate (other than a foreign estate) or trust. See Regulations sections 301.7701-6(a) and 7(a) for additional information.

**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 recipient 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 28% of such payments (after December 31, 2002). This is called "backup withholding." Payments that may be subject to backup withholding include 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, or
2. You do not certify your TIN when required (see the Part II instructions on page 4 for details), or
3. The IRS tells the requester that you furnished an incorrect TIN, or
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.

## 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 social security card. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

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

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

**Limited liability company (LLC).** If you are a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Treasury regulations section 301.7701-3, enter the owner's name on the "Name" line. Enter the LLC's name on the "Business name" line. Check the appropriate box for your filing status (sole proprietor, corporation, etc.), then check the box for "Other" and enter "LLC" in the space provided.

**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" line.

**Note.** You are requested to check the appropriate box for your status (individual/sole proprietor, corporation, etc.).

### Exempt From Backup Withholding

If you are exempt, enter your name as described above and check the appropriate box for your status, then check the "Exempt from backup withholding" box in the line following the business 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.

**Exempt payees.** Backup withholding is not required on any payments made to the following payees:

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 chart below shows types of payments that may be exempt from backup withholding. The chart applies to the exempt recipients listed above, 1 through 15.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt recipients except for 9
Broker transactions	Exempt recipients 1 through 13. Also, a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker
Barter exchange transactions and patronage dividends	Exempt recipients 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup>	Generally, exempt recipients 1 through 7 <sup>2</sup>

<sup>1</sup>See Form 1099-MISC, Miscellaneous Income, and its instructions.

<sup>2</sup>However, the following payments made to a corporation (including gross proceeds paid to an attorney under section 6045(f), even if the attorney is a corporation) and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees; 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-owner LLC that is disregarded as an entity separate from its owner (see *Limited liability company (LLC)* on page 2), enter your SSN (or EIN, if you have one). If the LLC is a corporation, partnership, etc., 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.socialsecurity.gov/online/ss-5.pdf](http://www.socialsecurity.gov/online/ss-5.pdf). 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 ID Numbers under Related Topics. You can get Forms W-7 and SS-4 from the IRS by visiting [www.irs.gov](http://www.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.** Writing "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 items 1, 4, and 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). Exempt recipients, see *Exempt From Backup Withholding* on page 2.

**Signature requirements.** Complete the certification as indicated in 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 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 <sup>1</sup>
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
4. 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>
5. Sole proprietorship or single-owner LLC	The owner <sup>3</sup>
For this type of account:	Give name and EIN of:
6. Sole proprietorship or single-owner LLC	The owner <sup>3</sup>
7. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
8. Corporate or LLC electing corporate status on Form 8832	The corporation
9. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
10. Partnership or multi-member LLC	The partnership
11. A broker or registered nominee	The broker or nominee
12. 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

<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 second name line. You may use either your SSN or EIN (if you have one). If you are a sole proprietor, IRS encourages you to use your SSN.

<sup>4</sup> List first and circle the name of the legal 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.)

**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.

## Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA, or Archer MSA or HSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, and the District of Columbia to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax 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. Payers must generally withhold 28% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.