



AUTOMATED DEMAND RESPONSE (AUTO-DR) PROGRAM CUSTOMER PARTICIPATION AGREEMENT

This Customer Participation Agreement ("Agreement") is made and entered into on 12-4-12 (the "Effective Date") between Global Energy Partners, LLC ("GEP"), and City of Redlands ("Customer"). GEP and Customer are defined herein each as a "Party" and collectively, as the "Parties" to this Agreement.

WHEREAS, Customer has designated GEP as the Authorized Agent ("Authorized Agent") on the Southern California Edison (SCE) form Energy Management Solutions Incentives Application for Business Customers ("Application").

NOW, THEREFORE, the Parties, intending to be legally bound, hereby agree as follows:

1. **Term.** This Agreement shall commence on the Effective Date and end on December 31, 2014 (the "Term").
2. **Program Description.** SCE's automated demand response incentive program (the "Auto-DR Program") is designed to provide designated incentive funds to subsidize hardware and software installation costs incurred by Customer in connection with system upgrades that enable Customer's participation in the DR Program via automated load reduction strategies. Customers participating the Auto-DR Program are eligible for customized services that include: *Project Management, Aggregator Services and Equipment Installation*.
 - a. *Project Management* is comprised of services to Customer and are offered to ensure the successful implementation of the Auto-DR Measures (as defined on Attachment A).
 - b. *Aggregator Services* are comprised of services to Customer and are designed to procure communications hardware and software from the Aggregator that will support the enablement of Customer in the Auto-DR Program.
 - c. *Equipment Installation* incentive shall be for the reimbursement of costs associated with the design, procurement, and installation of the Auto-DR Measures.

Auto-DR Program incentive funds will be reserved as specified in the Application and are paid on a first-come, first-served basis until funds are depleted.

3. **Auto-DR Measures.**
 - a. *Auto-DR Measures.* Prior to the enablement of the Auto-DR Measures, Customer agrees to work with GEP to perform a site survey in order to (i) conduct a pre-installation inspection to verify the existence of the operating technology, (ii) identify potential cost effective demand response strategies and implementation specifications, and (iii) analyze pre-installation energy usage. Based on the foregoing site survey, GEP shall submit to Customer an Auto-DR Measure enablement plan in the form of Attachment A (the "Enablement Plan"), which identifies the Auto-DR Measures, estimated demand savings and project costs. Customer shall provide written approval of the Enablement Plan within fourteen (14) days receipt from GEP.

Implementation. The Customer must complete the implementation of the Auto-DR Measures no later than 180 days after the Application is approved by SCE.

Customer hereby acknowledges and agrees that all costs associated with the design, procurement and implementation of the Auto-DR Measures are the sole responsibility of Customer. Auto-DR Measures include equipment, hardware, software and services procured by Customer to automate load shed and exclude costs incurred by GEP to fulfill its obligations under

this agreement.

Customer further acknowledges that it or its Authorized Agent shall receive an incentive for the implementation of the Auto-DR Measures upon validation and approval of such measures by SCE.

4. **Site Access.** Upon reasonable prior notice and during normal working hours, Customer agrees to grant GEP, representatives access to Customer facilities in order to perform the pre-installation and post-installation site inspections in connection with the implementation of the Auto-DR Measures.
5. **Customer Representations and Warranties.** Customer represents and warrants as of the Effective Date and throughout the Term of the Agreement that:
 - a. Customer is an SCE customer with an active electrical 15-minute-interval meter and has electric capacity equal to or greater than 200 kW.
 - b. Customer is enrolled in, or in the process of enrolling in the DR Program and upon installation of the Auto-DR Measures, Customer agrees to maintain and operate the Auto-DR Measures in a qualifying DR Program for thirty-six months following implementation of the Auto-DR Measures.
 - c. Customer will comply with the SCE rules and regulations governing the Auto-DR Program (the "Program Rules") and further acknowledges and agrees that failure to abide by the Program Rules, including failure to maintain and operate the Auto-DR Measures in accordance with Section 5(b) hereof, may require Customer to refund to SCE up to 100% of the Incentive Payments (as defined below).
 - d. Customer has not already received incentives or services (excluding tax credits available under the Energy Policy Act of 2005) for the Auto-DR Measures and Customer agrees not to apply for or receive incentives or services for the Auto-DR Measures from another utility, state, or local program.
6. **Payment Terms.**
 - a. **Eligible Incentive Payments.** GEP will reimburse Customer or its third party contractors in proportion to the measures and costs specified in the Enablement Plan in the form of Attachment A ("Incentive Payments"); provided that total Incentive Payments for installed Auto-DR Measures shall not exceed 100% of the automated demand response project costs. If SCE determines that Attachment A Measures do not qualify and SCE lowers the load shed kW amount and incentives, then all parties (Customer, GEP, EnerNOC, third party contractors) will proportionally share in that lower incentive amount. *Notwithstanding anything contained herein to the contrary, Customer may request in writing to GEP that a portion of the Incentive Payment be made directly to a third party contractor that performed all or some of the on-site work in connection with the installation of the Auto-DR Measures; provided that in exchange for such payment, Customer hereby acknowledges that GEP's payment obligations pursuant to this Agreement are hereby fully and completely discharged and Customer absolutely and unconditionally hereby release, remises, discharges and holds harmless GEP and EnerNOC from any and all actions or causes of action, claims, liabilities, damages, controversies, judgments, rights and demands, whether existing or contingent, known or unknown, with respect to such payments.*
 - b. **Payment Timing.** GEP shall make all payments associated with Customer's participation in the Auto-DR Program to Customer or third party contractors within forty-five (45) days of GEP's receipt of total payment from SCE.
 - c. **Tax Reporting.** For incentive payments made to Customer or third party contractor of the SCE Auto-DR Program by GEP, GEP will require participants to complete a W-9 form. A copy of the W-9 form is included in Attachment B, attached hereto. Based upon the W-9 information received, GEP shall file an IRS Form 1099 for all non-corporate entities who



receive payment from GEP that exceeds \$600 annually. For corporate entities, if requested by the program participant, GEP shall report payments that exceed \$600 annually.

7. **CPUC Required Disclosure Statement.** California consumers are not obligated to purchase any full fee service or other service not funded by the Auto-DR Program. The Auto-DR Program is funded by the California utility ratepayers and administered by SCE under the auspices of the CPUC.

Los consumidores en California no están obligados a comprar servicios completos o adicionales que no estén cubiertos bajo este programa. Este programa está financiado por los usuarios de servicios públicos en California bajo la jurisdicción de la Comisión de Servicios Públicos de California (CPUC).

8. **General Terms.**

- a. **Indemnification.** Each party shall indemnify the other for any losses or damages brought or incurred, to the extent resulting from (i) any third party claims due to any bodily injury, death or damage to tangible personal property to the extent caused by the negligent acts or omissions of the indemnifying party or its employees in the performance of this Agreement, except to extent that the losses or damages arise from the other party's negligence or willful misconduct and (ii) any material breach of the representations, warranties, covenants and obligations of the indemnifying Party under this Agreement. The indemnifying party will pay reasonable legal fees as incurred and such damages or costs as are finally awarded against the indemnified party or agreed to in settlement for such claim provided that the indemnified party gives the indemnifying party (i) prompt written notice of any such claim or threatened claim, (ii) sole control of the defense, negotiations and settlement of such claim, and (iii) full cooperation in any defense or settlement of the claim.
- b. **Limitation on Liability.** GEP's liability hereunder is limited to direct actual damages as the sole and exclusive remedy, and total damages shall not exceed the amounts paid to GEP under this Agreement. IN NO EVENT SHALL EITHER PARTY BE LIABLE TO THE OTHER FOR ANY INCIDENTAL, SPECIAL, PUNITIVE, INDIRECT OR CONSEQUENTIAL DAMAGES. In no respect shall GEP incur any liability, damages, or fines resulting from, but not limited to, direct, indirect, special, or consequential local, state and federal code violations or regulations, resulting from the implementation of any Auto-DR Measures.
- c. **Compliance with Laws.** GEP agrees to comply with all federal, state, and municipal laws, ordinances, rules, orders, and regulations, which apply to its actions at the facility or to the project.
- d. **Survival of Obligations.** The respective obligations of the Parties under this Agreement that by their nature would continue beyond the termination, cancellation or expiration, shall survive any termination, cancellation or expiration, including, but not limited to, obligations to indemnify and covenant contained in Section 5(b).
- e. **Notices.** Any notices required pursuant to this Agreement shall be served at the following addresses:

Customer

Name:
Title:
Company:
Address:
Phone:
Email:

Global Energy Partners

Name: Claire Curtin
Title: Program Manager
Company: Global Energy Partners, LLC
Address: 500 Ygnacio Valley Rd., Suite
450, Walnut Creek, CA 94596
Phone: 925 482 2000
Email: ccurtin@enernoc.com



Global Energy Partners™
An EnerNOC Company

IN WITNESS WHEREOF, GEP and Customer have executed this Agreement on the day and year first set forth above.

Customer

By: Pete Aguilera

Date: December 4, 2012

Print Name: PETE AGUILERA, Mayor

Attest by: Sam Irwin

City Clerk

Global Energy Partners, LLC

By: Mark Reedy

Mark Reedy, Senior Director, Utility Programs

Date: 12/3/12

Print Name: Mark A. Reedy

Attachment A

Auto-DR Measure Enablement Plan

Customer Service Agreement ID #	Demand Response Measure	Estimated Load Shed Potential (kW)	Estimated Available Equipment/Installation Incentive (\$300/kW)
See Attached	Pump Curtailment	2,200	\$660,000
Total Incentive Available		2,200kW	\$660,000

Service/Hardware Provider	Description of Service/Hardware Provided	Incentive Allocation (per kW)	Estimated Project Cost (\$)
Controls Vendor	Vendor Selected by Customer	\$ 246/kW	\$541,800
GEP/EnerNOC	Site Assessment, Project Management, Gateway Device Enablement	\$54/kW	\$118,200
Estimated Project Cost		\$300/kW	\$660,000

Customer

By: Pete Aguilera

Date: December 4, 2012

Print Name: PETE AGUILERA MAYOR

Attest by: Sam Irwin
City Clerk

Global Energy Partners, LLC

By: Mark Reedy
Mark Reedy, Senior Director, Utility Programs

Date: 12/3/12

Print Name: Mark A. Reedy



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City of Redlands
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Attachment B

W-9 Form

**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)
City of Redlands

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) ▶ **Municipal Government** ☐ Exempt payee

Address (number, street, and apt. or suite no.)
35 Cajon St
City, state, and ZIP code
Redlands, CA 92373

Requester's name and address (optional)

List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

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

Social security number

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

Employer identification number

9	5	-	6	0	0	0	7	6	6
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Part II Certification

Under penalties of perjury, I certify that:

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

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 ▶ **December 4, 2012**

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 ³
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ⁴
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 ⁴
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.