



## CITY OF CORNING CDBG-CV EMERGENCY UTILITY ASSISTANCE

The CDBG-CV Emergency Utility Assistance Program is funded through the Community Development Block Grant-COVID (CDBG-CV) funds from the Department of Housing and Urban Development (HUD) and requires the following information. All documentation submitted is kept strictly confidential.

Funds are available on a first completed, first served basis. Submission of your application(s) is NOT a reservation of funds. Funds are reserved once eligibility is established and complete supporting documentation has been verified.

### **REQUIREMENTS (PLEASE READ)**

1. Households must show they have been directly financially impacted by COVID-19.
2. Applicants must be an incorporated City of Corning resident.
3. All adults (18 yrs. and over) must submit proof of income. Those who cannot, must submit a signed Letter of Explanation.
4. Each adult in the household (18 yrs. and over) must complete and submit the Employer Verification Form. Those who cannot, must submit a signed Letter of Explanation.
5. All adults (18 yrs. and over) must submit one (1) months' proof of income **BEFORE & AFTER** being financially impacted by COVID-19. This includes complete pay stubs, Social Security/SSI, Pension, Unemployment benefits, Retirement, Disability, etc. This also includes net income from business and self-employment (include income earned as an independent contractor and "Gig Economy" jobs such as Etsy, Amazon, eBay, Uber, Lyft, Instacart, Grub Hub, Door Dash, etc.)
6. Self-Employed applicants must provide a profit and loss statement to show the difference of income before and after being finally impacted by COVID-19.
7. Each adult in the household (18 yrs. and over) must submit most recent three (3) months of complete bank statements. Those who cannot, must submit a signed letter of Explanation.
8. Proof of current enrollment for household adults (18 yrs. and over) who are full time High School or College students must be submitted. Does not apply to the Head of Household.

### **RESTRICTIONS (PLEASE READ)**

The following restrictions apply:

1. Assistance is available only for incorporated City of Corning residents.
2. Assistance for late fees will not be included.
3. Assistance is provided for up to six (6) consecutive months of Utility Assistance. Additionally, only the amount of your bill for the service period, up to \$600 maximum assistance will be provided.
4. Payments will be made directly to the utility company to be credited to the account indicated in the application. Payments will not be made to the applicant.

### **APPLICATION SUBMITTAL INFORMATION (PLEASE READ)**

1. Application can be emailed to the City's consultant at [suzi@silkconsultinggroup.com](mailto:suzi@silkconsultinggroup.com)
  - a. If emailing application:
    - i. Application and documents must be submitted in one email as an attachment. Multiple emails are not allowed.
    - ii. **Please do not** email screen shots of documents as this will not be accepted. PDF's are best.
    - iii. **Please do not** email application and documents within the body of the email as this will not be accepted.
    - iv. If documents have more than one page, do not email each page **one-by-one** as this will not be accepted.
2. Application can be dropped off at City Hall at 794 Third Street, Corning



## CIUDAD DE CORNING PROGRAMA DE ASISTENCIA DE SERVICIOS PÚBLICOS CDBG-CV

El Programa de Asistencia de Servicios Públicos CDBG-CV se financia a través de los fondos de la Subvención en Bloque para el Desarrollo Comunitario-COVID (CDBG-CV) del Departamento de Vivienda y Desarrollo Urbano (HUD) y requiere la siguiente información. Toda la documentación presentada se mantiene estrictamente confidencial.

Los fondos están disponibles en base al primer servicio completo. La presentación de su(s) solicitud(es) NO es una reserva de fondos. Los fondos se reservan una vez que se establece la elegibilidad y se ha verificado la documentación de respaldo completa.

### **REQUISITOS (POR FAVOR LEA)**

1. Los hogares deben demostrar que el COVID-19 los ha afectado directamente económicamente.
2. Los solicitantes deben ser residentes incorporados de la Ciudad de Corning.
3. Todos los adultos (mayores de 18 años) deben presentar prueba de ingresos. Aquellos que no pueden, deben presentar una Carta de Explicación firmada.
4. Cada adulto en el hogar (18 años o más) debe completar y enviar el Formulario de verificación del empleador. Aquellos que no pueden, deben presentar una Carta de Explicación firmada.
5. Todos los adultos (mayores de 18 años) deben presentar un (1) mes de prueba de ingresos ANTES Y DESPUÉS de verse afectados financieramente por COVID-19. Esto incluye recibos de pago completos, seguro social/SSI, pensión, beneficios de desempleo, jubilación, discapacidad, etc. También incluye ingresos netos de negocios y trabajo por cuenta propia (incluye ingresos obtenidos como contratista independiente y trabajos de "Gig Economy" como Etsy, Amazon, eBay, Uber, Lyft, Instacart, Grub Hub, Door Dash, etc.)
6. Los solicitantes que trabajan por cuenta propia deben proporcionar una declaración de pérdidas y ganancias que muestre la diferencia de ingresos antes y después de ser finalmente afectados por COVID.
7. Cada adulto en el hogar (18 años o más) debe presentar los últimos tres (3) meses de extractos bancarios completos. Aquellos que no pueden, deben presentar una carta de explicación firmada.
8. Se debe presentar un comprobante de inscripción actual para los adultos del hogar (mayores de 18 años) que sean estudiantes de secundaria o universitarios a tiempo completo. No aplica para Jefe de Hogar.
9. Los inquilinos deben enviar un Formulario de verificación del propietario con su contrato de arrendamiento actual. Si el solicitante alquila una casa unifamiliar, una copia del estado de cuenta de la hipoteca del propietario que muestre que los pagos del propietario están al día.
10. Los propietarios de viviendas deben presentar su estado de cuenta hipotecario más reciente.

### **RESTRICCIONES (POR FAVOR LEA)**

Se aplican las siguientes restricciones:

1. La asistencia está disponible solo para los residentes incorporados de la Ciudad de Corning
2. No se incluirá la asistencia para cargos por pagos atrasados.
3. Se proporciona asistencia hasta por tres (3) meses consecutivos de Asistencia con los servicios públicos. Además, solo se proporcionará el monto de su factura por el período de servicio, se proporcionará asistencia máxima de hasta \$600.
4. Los pagos se realizarán directamente a la empresa de servicios públicos para ser acreditados en la cuenta indicada en la solicitud. No se realizarán pagos al solicitante.

### **INFORMACIÓN DE ENVÍO DE SOLICITUDES (POR FAVOR LEA)**

1. La solicitud se puede enviar por correo electrónico al consultor de la Ciudad en [suzi@siliconsultinggroup.com](mailto:suzi@siliconsultinggroup.com)  
un. Si envía una solicitud por correo electrónico:
  - i. La solicitud y los documentos deben enviarse en un correo electrónico como archivo adjunto. No se permiten varios correos electrónicos.
  - ii. Por favor, no envíe por correo electrónico capturas de pantalla de documentos, ya que esto no será aceptado. PDF's son los mejores.
  - iii. Por favor, no envíe por correo electrónico la solicitud y los documentos dentro del cuerpo del correo electrónico, ya que esto no será aceptado.
  - iv. Si los documentos tienen más de una página, no envíe cada página por correo electrónico una por una, ya que esto no será aceptado.
2. La solicitud se puede dejar en el Ayuntamiento en 794 Third Street, Corning





## CITY OF CORNING CDBG-CV UTILITY ASSISTANCE PROGRAM

### APPLICATION CHECKLIST / LISTA DE VERIFICACIÓN

The following items must be submitted with your application. **INCOMPLETE APPLICATIONS WILL NOT BE ACCEPTED.**

☐ An Employer Verification Form, that was completed by the employer, is included for every adult (18 yrs. and over) in the household.

☐ One (1) months proof of income **before** COVID-19 affected employment from every adult (18yrs. and older) has been included. This includes, complete pay stubs, SS/SSI, Pension, Unemployment, Retirement, Disability, etc.

☐ One (1) months proof of income **since** COVID-19 affected employment from every adult (18yrs. and older) has been included. This includes, complete pay stubs, SS/SSI, Pension, Unemployment, Retirement, Disability, etc.

☐ A profit and loss statement to show difference of income before & since COVID-19 has been included for adults (18 yrs. and over) in the household that are self-employed.

☐ Three (3) months recent bank statements from each adult (18 yrs. and older) has been included. Statements are complete.

☐ Proof of current enrollment is included with this application for household adults who are full time students and will only have the first \$480 of their income counted (this does not apply to the head of household or spouse). Do not check if this does not apply

☐ A complete W9 form is included.

☐ My most current utility bills are included.

☐ I have included a completed and signed Letter of Explanation for items that are required but that I, or a member of my household, cannot provide.

If you have any questions or require further information, please do not hesitate to contact Suzi Kochems at (530) 228-7811 or via email at [suzi@siliconsultinggroup.com](mailto:suzi@siliconsultinggroup.com).

This program is for individuals financially affected by COVID-19 in that their hours at work were reduced or eliminated during the on-going pandemic and are not receiving income to supplement the financial loss. As such we must have on file supporting documentation that meet federal guidelines and support this claim.

Los siguientes elementos deben presentarse con su solicitud. **NO SE ACEPTARÁN APLICACIONES INCOMPLETAS.**

☐ Se incluye un Formulario de verificación del empleador, que fue completado por el empleador, para cada adulto (18 años o más) en el hogar.

☐ Se ha incluido un comprobante de ingresos de un (1) mes **antes** de que COVID-19 afectara el empleo de cada adulto (18 años o más). Esto incluye, talones de pago completos, SS / SSI, Pensión, Desempleo, Jubilación, Incapacidad, etc.

☐ Se ha incluido un comprobante de ingresos de un (1) mes **desde** que COVID-19 afectó el empleo de cada adulto (18 años o más). Esto incluye, talones de pago completos, SS / SSI, Pensión, Desempleo, Jubilación, Incapacidad, etc.

☐ Un estado de ganancias y pérdidas para mostrar la diferencia de ingresos antes y desde COVID-19 se ha incluido para adultos (18 años y más) en el hogar que trabajan por cuenta propia.

☐ Se han incluido tres (3) meses de extractos bancarios recientes de cada adulto (18 años o más). Las declaraciones están completas.

☐ Esta solicitud incluye la prueba de inscripción actual para adultos del hogar que son estudiantes de tiempo completo y solo contarán los primeros \$480 de sus ingresos (esto no se aplica al jefe de familia o cónyuge). No marque si esto no aplica

☐ Se incluye un formulario W9 completo.

☐ Se incluye mi resumen de hipoteca o contrato de alquiler más reciente.

☐ He incluido una Carta de Explicación completa y firmada para los artículos que se requieren pero que yo, o un miembro de mi hogar, no puedo proporcionar.

Si tiene alguna pregunta o necesita más información, no dude en comunicarse con (530) XXX-XXXX or via email at [suzi@siliconsultinggroup.com](mailto:suzi@siliconsultinggroup.com).

Este programa es para personas afectadas financieramente por COVID-19 en que sus horas de trabajo se redujeron o eliminaron durante la pandemia en curso y no reciben ingresos para complementar la pérdida financiera. Como tal, debemos tener en el archivo una documentación que cumpla con las pautas federales y respalde esta afirmación.



## CITY OF CORNING CDBG-CV UTILITY ASSISTANCE PROGRAM

All pages of this application must be completed.

Deben completar todas las páginas de la solicitud.

Name / Nombre: \_\_\_\_\_  
Last/Apellido First/Primero M.I./Inicial Medio

Address / Dirección: \_\_\_\_\_  
Number/Número Street/Calle Apartment #/Apartamento

City / Ciudad: CORNING State / Estado: CA Zip / Código Postal: \_\_\_\_\_

Email / Correo Electrónico: \_\_\_\_\_

Cell Phone / Número Celular: \_\_\_\_\_ Home Phone / Número de Casa: \_\_\_\_\_

Are you an employee, agent, consultant, officer, elected official or appointed official of the City of Corning or an immediate family member to someone who is? / ¿Es usted un empleado, agente, consultor, funcionario, funcionario electo o funcionario designado de la Ciudad de Corning o unfamiliar directo de alguien que lo es?

☐ No ☐ Yes/Sí Who? / ¿Quién es? \_\_\_\_\_

Is this a female headed household? / ¿Este hogar es dirigida por una mujer como cabeza de familia? ☐ Yes/Sí ☐ No

### 1. ETHNICITY / ETNICIDAD:

Select only one out of the single-race OR Multi-race. Ethnicity and Race information collected is federally mandated for reporting purposes and is kept strictly confidential.

Seleccione solo una de las categorías de una sola raza o de multirracial. NOTA: La información sobre etnicidad y raza recopilada tiene un mandato federal para fines de información y se mantiene estrictamente confidencial.

A. Do you identify as Latino, Latinx or Hispanic? / Identificas como Latino, Latinx o Hispano ☐ Yes / Sí ☐ No

### B. Single race category / Categoría de Una Sola Raza

- ☐ Caucasian / Caucásico ☐ Asian / Asiático ☐ African American / Afroamericano  
☐ American Indian or Alaskan Native / Indio Americano o Nativo de Alaska  
☐ Native Hawaiian or Other Pacific Islander / Nativo de Hawai o Otras Islas del Pacífico

### C. Multi-race category / Categoría Multirracial

- ☐ American Indian or Alaskan Native & Caucasian / Indio Americano o Nativo de Alaska y Caucásico  
☐ American Indian or Alaskan Native & African American / Indio Americano o Nativo de Alaska y Afroamericano  
☐ Asian & White / Asiático y Caucásico ☐ African American & White / Afroamericano y Caucásico  
☐ Other Multi-race (ONLY if none of the above categories identifies you) / Otro multirracial (SOLO si ninguna de las categorías anteriores lo identifica)



## 2. HOUSEHOLD / INFORMACIÓN DEL HOGAR

A. Household size / Tamaño del Hogar ☐ 1 ☐ 2 ☐ 3 ☐ 4 ☐ 5 ☐ 6 ☐ 7 ☐ 8 ☐ other / otro: \_\_\_\_\_

Please list **ALL** individuals, related and unrelated, currently living in the home (adults and children). This number should coincide with the household size listed above.

Por favor de poner en lista **TODOS** los individuos, relacionados y no relacionados, que viven actualmente en el hogar (adultos y niños). Este número debe coincidir con el tamaño del hogar mencionado anteriormente.

Household chart must be completed in its entirety. Do not leave any blank spaces or it will be considered incomplete.  
La lista del hogar debe ser completado en su totalidad. No deje espacios en blanco o será considerado incompleto.

Name / Nombre	Date of Birth / Fecha de Nacimiento	List School if full time High School or College student / Escuela a la que asiste si es estudiante de secundaria o universidad

### B. COVID-19 IMPACT

Have you had work hours reduced, been temporarily or permanently laid off, or other loss of income due to COVID-19?

If YES, please provide details: \_\_\_\_\_

\_\_\_\_\_

Have you received a late payment due, eviction notice or other proof that loss of utility services is at risk and emergency payment is needed?

\_\_\_\_\_ YES \_\_\_\_\_ NO

### C. HOUSEHOLD INCOME/ INGRESO DEL HOGAR:

All adults (18 yrs. +) **must** submit proof of income or provide a signed Letter of Explanation for the reason they are unable to provide their proof of income.

Total household annual income from all sources is:

\$ \_\_\_\_\_

Note: Household Income is defined as all the people who occupy a housing unit. **A household includes the related family members AND all the unrelated people**, if any, such as lodgers, foster children, wards, or employees who share the housing unit. A person living alone in a housing unit, or a group of unrelated people sharing a housing unit such as partners or roomers, is also counted as a household.

¿Le han reducido las horas de trabajo, le han despedido temporal o permanentemente u otra pérdida de ingresos debido a COVID-19?

En caso afirmativo, sírvase proporcionar detalles:

\_\_\_\_\_

¿Ha recibido un pago atrasado adeudado, un aviso de desalojo u otra prueba de que la pérdida de servicios públicos está en riesgo y se necesita un pago de emergencia?

\_\_\_\_\_ SÍ \_\_\_\_\_ NO

Todos los adultos (mayores de 18 años) **deben** presentar un comprobante de ingresos o presentar una carta de explicación firmada por el motivo por el cual no pueden presentar su comprobante de ingresos.

Ingreso anual total del hogar de todas las fuentes para todos los adultos es:

\$ \_\_\_\_\_

Nota: el ingreso familiar se define como todas las personas que ocupan una unidad de vivienda. **Un hogar incluye a los miembros de la familia relacionados Y a todas las personas no relacionadas**, si las hay, como inquilinos, niños de acogida, barrios o empleados que comparten la unidad de vivienda. Una persona que vive sola en una unidad de vivienda, o un grupo de personas no relacionadas que comparten una unidad de vivienda, como parejas o personas que viven en la habitación, también se cuenta como un hogar.

#### 2021 Income Limits Tehama County

Effective April 1, 2021

Household Size	1	2	3	4	5	6	7	8
Low/Moderate (80%)	\$39,050	\$44,600	\$50,200	\$55,750	\$60,250	\$64,700	\$69,150	\$73,600

List the total annual income for all adult household members to include wages, salaries & tips; other income such as alimony, child support, Social Security, SSI, Cash Aid, unemployment, pension, retirement, disability, special pay & allowances of a member of the Armed Forces, or other benefits. If you have any questions, please refer to Attachment A: Income Inclusions & Exclusions.

Attach copies of most recent payroll stubs and current copies of any documents for other income sources. If self-employed, provide profit and loss statement to show difference of income before & after COVID-19. **ALL ADULTS (18 yrs. and over) MUST SUBMIT PROOF OF INCOME.**

**Food subsidy payments such as WIC, CalFresh, and School Lunch Program participation etc., ARE NOT considered part of your income.**

Household Income chart must be completed in its entirety. Do not leave any blank spaces or it will be considered incomplete. Use a separate line for each source of income for each adult.

Adult Full Name / Nombre Completo del Adulto	Occupation / Ocupación	List all Sources of Income/ Enumere todas las fuentes de ingreso	Payment Frequency (weekly, monthly, annually) / Frecuencia de Pago (semanal, mensual, anual)	Annual Amount/ Monto Anual

Attach additional sheets with information if more room is needed/ Adjunte hojas adicionales con información si necesita más espacio

#### D. HOUSEHOLD ASSISTANCE/ASISTENCIA AL HOGAR:

If you have received utility assistance during the current COVID-19 pandemic, please indicate below where you received the assistance from and the amount.

☐ I have received Utility Assistance from the following agency(ies) or program(s):

\_\_\_\_\_

\_\_\_\_\_

Total Amount: \_\_\_\_\_

☐ I have not received Utility assistance during the COVID-19 pandemic from another agency or program.

Enumere el ingreso anual total para todos los miembros adultos del hogar para incluir sueldos, salarios y propinas; otros ingresos como pensión alimenticia, manutención infantil, Seguridad Social, SSI, asistencia monetaria, desempleo pensión, jubilación, discapacidad, pago especial y subsidios de un miembro de las Fuerzas Armadas u otros beneficios. Si tiene alguna pregunta, consulte el Anexo A: Incusiones y Exclusiones de Ingresos.

Adjunte copias de los talones de nómina más recientes y copias actuales de cualquier documento para otras fuentes de ingresos. Si trabaja por cuenta propia, proporcione un estado de pérdidas y ganancias para mostrar la diferencia de ingresos antes y después de COVID-19. **TODOS LOS ADULTOS (de 18 años o más) DEBEN PRESENTAR PRUEBAS DE INGRESOS.**

**Los pagos de subsidios para alimentos, como WIC, CalFresh, y la participación en el Programa de Almuerzos Escolares, etc., NO SON considerados parte de sus ingresos**

La lista del Ingreso del hogar debe ser completado en su totalidad. No deje espacios en blanco o será considerado incompleto. Use una línea para cada fuente de ingresos para cada adulto.

Si ha recibido asistencia con los servicios públicos durante la pandemia actual de COVID-19, indique a continuación de dónde recibió la asistencia y la cantidad.

☐ He recibido asistencia con los servicios públicos de la (s) siguiente (s) agencia (s) o programa (s):

\_\_\_\_\_

\_\_\_\_\_

Cantidad en Total: \_\_\_\_\_

☐ No, he recibido asistencia con los servicios públicos durante la pandemia de COVID-19 de otra agencia o programa.



**E. UTILITY INFORMATION/ INFORMACIÓN DE UTILIDAD:**

Submit up to six (6) months of bills for each of the below utilities you are requesting assistance for. Bills cannot be earlier than March 2020. Indicate if you are requesting assistance for upcoming month(s).

**Electric Company:** \_\_\_\_\_

**Account Number:** \_\_\_\_\_

**Are you behind in your payments?** ☐ Yes ☐ No

*\*NOTE: assistance can be provided starting for your March 2020 bill.*

**Are you the renter/owner of record or listed as a responsible party on the account?** ☐ Yes ☐ No

**If not, who is?** \_\_\_\_\_

**Which month(s) are you requesting assistance for?**

\_\_\_\_\_

**Water Company:** \_\_\_\_\_

**Account Number:** \_\_\_\_\_

**Are you behind in your payments?** ☐ Yes ☐ No

*\*NOTE: assistance can be provided starting for your March 2020 bill.*

**Are you the renter/owner of record or listed as a responsible party on the account?** ☐ Yes ☐ No

**Gas Company:**

\_\_\_\_\_

**Account Number:** \_\_\_\_\_

**Are you behind in your payments?** ☐ Yes ☐ No

*\*NOTE: assistance can be provided starting for your March 2020 bill.*

**Are you the renter/owner of record or listed as a responsible party on the account?** ☐ Yes ☐ No

**If not, who is?** \_\_\_\_\_

**Which month(s) are you requesting assistance for?**

\_\_\_\_\_

Somete hasta seis (6) meses de facturas por cada una de las siguientes utilidades para las que solicita asistencia. Las facturas no pueden ser antes de Marzo de 2020. Indique si está solicitando asistencia para los próximos meses.

**Compañía Eléctrica:** \_\_\_\_\_

**Número de cuenta:** \_\_\_\_\_

**¿Está atrasado en sus pagos?** ☐ Sí ☐ No

*\*NOTA: se puede proporcionar asistencia a partir de su factura de marzo de 2020*

**¿Es usted el cliente registrado o figura como parte responsable en la cuenta?** ☐ Sí ☐ No

**Si no, quién es:** \_\_\_\_\_

**Para qué mes(es) solicita asistencia?**

\_\_\_\_\_

**Compañía de Agua:** \_\_\_\_\_

**Número de cuenta:** \_\_\_\_\_

**¿Está atrasado en sus pagos?** ☐ Sí ☐ No

*\*NOTA: se puede proporcionar asistencia a partir de su factura de marzo de 2020*

**¿Es usted el cliente registrado o figura como parte responsable en la cuenta?** ☐ Sí ☐ No

**Si no, quién es:** \_\_\_\_\_

**Para qué mes(es) solicita asistencia?**

\_\_\_\_\_

**Compañía de Gas:** \_\_\_\_\_

**Número de cuenta:** \_\_\_\_\_

**¿Está atrasado en sus pagos?** ☐ Sí ☐ No

*\*NOTA: se puede proporcionar asistencia a partir de su factura de marzo de 2020*

**¿Es usted el cliente registrado o figura como parte responsable en la cuenta?** ☐ Sí ☐ No

**Si no, quién es:** \_\_\_\_\_

**Para qué mes (es) solicita asistencia?**

\_\_\_\_\_

### 3. STIPULATIONS & SIGNATURE / ESTIPULACIONES Y FIRMA

**Applicants must initial all sections to verify that they understand with the program requirements and specifications.**

\_\_\_\_\_ I am a full time resident and live within the incorporated City of Corning limits.

\_\_\_\_\_ I understand that assistance for late fees will not be included.

\_\_\_\_\_ I understand that only the amount of the utility bill(s), up to \$600 maximum assistance will be provided.

\_\_\_\_\_ I understand that payments will be made directly to the utility company that I have provided to be credited to the account that I have listed.

\_\_\_\_\_ I understand that IF approved, it may take 4 weeks FROM THE DATE I SUBMIT UTILITY INFORMATION to issue payment. The City is not responsible for any late payment fees I may incur.

\_\_\_\_\_ I certify that I have not & will not receive CARES Act utility assistance from any other agency/program. I agree to repay The City of Corning for the assistance if I do receive CARES Act utility assistance from another agency/program.

#### Acknowledgement:

I, \_\_\_\_\_ acknowledge that

qualification for assistance funded under the CDBG- CV program is based on incorporated City of Corning residency and having an eligible household income. The income levels I have certified to on this form are current and accurate as of the date signed below and may be subject to further verification by the grantee and/or HUD. I authorize such verification and will provide further supporting documents as is necessary.

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

**Los solicitantes deben iniciar todas las secciones para verificar que entienden los requisitos y especificaciones del programa.**

\_\_\_\_\_ Soy residente a tiempo completo y vivo dentro de los límites incorporados de la Ciudad de Corning.

\_\_\_\_\_ Entiendo que no se incluirá asistencia por recargos por pagos atrasados.

\_\_\_\_\_ Entiendo que solo se proporcionará la cantidad de las facturas del servicio públicos, hasta un máximo de asistencia de \$600.

\_\_\_\_\_ Entiendo que los pagos se realizarán directamente a la compañía de servicios públicos que he proporcionado para que se acrediten en la cuenta que he enumerado

\_\_\_\_\_ Entiendo que los pagos se realizarán directamente a la compañía de servicios públicos que he proporcionado para que se acrediten en la cuenta que he enumerado.

#### Certificación:

Yo, \_\_\_\_\_ reconozco que la calificación para la asistencia financiada bajo el programa CDBG-CV se basa en la residencia incorporada de la Ciudad de Corning y tiene un ingreso familiar elegible. Los niveles de ingresos que he certificado en este formulario son actuales y precisos a partir de la fecha firmada a continuación y pueden estar sujetos a una verificación adicional por parte del concesionario y/o HUD. Autorizo dicha verificación y proporcionaré documentos de respaldo adicionales según sea necesario.

Firma: \_\_\_\_\_

Fecha: \_\_\_\_\_





# CITY OF CORNING CDBG-CV ASSISTANCE PROGRAM

## EMPLOYMENT VERIFICATION RELEASE FORM FORMULARIO DE LIBERACIÓN DE VERIFICACIÓN DE EMPLEO

### SECTION 1: APPLICANT INFORMATION / INFORMACIÓN DEL APLICANTE

Applicant Name/ Nombre del Apicante: \_\_\_\_\_

Address/ Dirección: \_\_\_\_\_  
Street/Calle City/Ciudad State/Estado Zip/Código Postal Tel/Telef: \_\_\_\_\_

Employer Name/ Nombre del Empleador: \_\_\_\_\_

Address/ Dirección: \_\_\_\_\_  
Street/Calle City/Ciudad State/Estado Zip/Código Postal Tel/Telef: \_\_\_\_\_

### SECTION 2: APPLICANT AUTHORIZATION FOR RELEASE OF INFORMATION / AUTORIZACIÓN DEL SOLICITANTE PARA LA DIVULGACIÓN DE INFORMACIÓN

**Before signing, carefully read the entire form.**

**I authorize:**

1. My employer, named above, having records about my employment that is the basis of my request to make information from those records available to the City of Corning.
2. My employer, named above to disclose information relating to the Novel Coronavirus (COVID-19) as it pertains to my employment.

**I understand that:**

1. I have the right to revoke this authorization at any time by writing to the City of Corning. I understand that I may revoke this authorization except to the extent that action has already been taken based on this authorization.
2. The information on this form will be used to establish eligibility for the CDBG-CV assistance program as administered by the City of Corning; a Federal program by the U.S. Dept. of Housing & Urban Development (HUD).
3. The information disclosed under this authorization will be kept in the strictest of confidence but may be viewed by City of Corning and HUD staff and authorized agents.

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

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

**Antes de firmar, lea atentamente todo el formulario.**

**Yo autorizo:**

1. Mi empleador, mencionado anteriormente, tiene registros sobre mi empleo que es la base de mi solicitud para que la información de esos registros esté disponible para la Ciudad de Corning.
2. Mi empleador, nombrado anteriormente para divulgar información relacionada con el Coronavirus (COVID-19) en lo que respecta a mi empleo.

**Entiendo que:**

1. Tengo derecho a revocar esta autorización en cualquier momento escribiendo a la Corning. Entiendo que puedo revocar esta autorización excepto en la medida en que ya se hayan tomado medidas basadas en esta autorización.
2. La información de este formulario se utilizará para establecer la elegibilidad para el programa de asistencia CDBG-CV administrado por la Ciudad de Corning; un programa federal del Departamento de Vivienda y Desarrollo Urbano de los EE. UU. (HUD).
3. La información divulgada bajo esta autorización se mantendrá en la más estricta confidencialidad, pero puede ser vista por la Ciudad de Corning y el personal y agentes autorizados de HUD.

Nombre: \_\_\_\_\_

Firma: \_\_\_\_\_

Fecha: \_\_\_\_\_

**SECTION 3: EMPLOYER INFORMATION (to be completed by the Employer only)**  
**INFORMACIÓN DEL EMPLEADOR (para ser completada únicamente por el Empleador)**

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

Address: \_\_\_\_\_  
Street City State Zip

**Please complete only one option and provide the information requested.**

**OPTION A:**

☐ There is no change in employment due to COVID-19. Employee is currently employed with the company and continues to work their regular hours (excludes overtime) since their hire date of: \_\_\_\_\_.

Employment is: ☐ Full-Time ☐ Part-Time Avg Hours Per Week (excludes overtime): \_\_\_\_\_

**OPTION B:**

☐ Employee has returned to work from COVID-19 related layoff.

Date employee was laid off: \_\_\_\_\_ Date employee returned to work: \_\_\_\_\_

Avg Hours per week (excludes overtime): \_\_\_\_\_

Are hours the same as before being laid off? ☐ Yes ☐ No, previous hours per week were \_\_\_\_\_ (excludes overtime)

**OPTION C:**

☐ Employee's hours have been reduced. Date hours were reduced: \_\_\_\_\_

Hours worked prior to date above (excludes overtime): \_\_\_\_\_ Hours of work since date above (excludes overtime): \_\_\_\_\_

Reduction in hours: ☐ was due to COVID-19 ☐ was **NOT** due to COVID-19

Have employees' hours returned to normal? ☐ No ☐ Yes. Hours returned to normal starting: \_\_\_\_\_

**OPTION D:**

☐ Employee was off work due to contracting or being exposed to COVID-19, either themselves or a dependent.

Employee was off work during the following dates: \_\_\_\_\_

Time off was? ☐ Paid (sick time, PTO, etc.) ☐ Not paid

**OPTION E:**

☐ Employee has been laid off/terminated and is no longer employed with the company listed above.

Date of separation: \_\_\_\_\_ Separation: ☐ was due to COVID-19 ☐ was **NOT** due to COVID-19

If employment separation was due to COVID-19, is employee be able to return to work?

☐ No ☐ Yes, and can return on: \_\_\_\_\_ ☐ Return date unknown at this time

**Person completing the form**

I certify that the information I have completed on this form is true and complete to the best of my knowledge and will be used to establish eligibility for a Federal program by the U.S. Dept. of Housing & Urban Development (HUD). I understand that falsified statements on this form in any detail shall be considered cause for disqualification of assistance for the applicant.

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

Title: \_\_\_\_\_ Phone Number: \_\_\_\_\_ Email: \_\_\_\_\_

If you have any questions or require further information, please do not hesitate to contact Suzi Kochems at (530) 228-7811 or [suzi@silkconsultinggroup.com](mailto:suzi@silkconsultinggroup.com)



# Request for Taxpayer Identification Number and Certification

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

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

Print or type.  
See Specific Instructions on page 3.

<b>1</b> Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
<b>2</b> Business name/disregarded entity name, if different from above	
<b>3</b> Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only <b>one</b> of the following seven boxes.  <input type="checkbox"/> Individual/sole proprietor or single-member LLC  <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► _____ <b>Note:</b> Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is <b>not</b> disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.  <input type="checkbox"/> Other (see instructions) ► _____	<b>4</b> Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):  Exempt payee code (if any) _____  Exemption from FATCA reporting code (if any) _____  <small>(Applies to accounts maintained outside the U.S.)</small>
<b>5</b> Address (number, street, and apt. or suite no.) See instructions.	Requester's name and address (optional)
<b>6</b> City, state, and ZIP code	
<b>7</b> 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 generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

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

<b>Social security number</b>									
				-			-		
<b>or</b>									
<b>Employer identification number</b>									
				-					

## Part II Certification

Under penalties of perjury, I certify that:

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

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

Sign  
Here

Signature of  
U.S. person ►

Date ►

## General Instructions

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

**Future developments.** For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9).

## Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting*, later, for further information.

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

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

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

**Special rules for partnerships.** Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States.

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

**Foreign person.** If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

**Nonresident alien who becomes a resident alien.** Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items.

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

**Example.** Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

## Backup Withholding

**What is backup withholding?** Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

**Payments you receive will be subject to backup withholding if:**

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the instructions for Part II for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code*, later, and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships*, earlier.

## What is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, later, and the Instructions for the Requester of Form W-9 for more information.

## Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

## Penalties

**Failure to furnish TIN.** If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

**Civil penalty for false information with respect to withholding.** If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.



**Criminal penalty for falsifying information.** Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

**Misuse of TINs.** If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

## Specific Instructions

### Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

a. **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

**Note: ITIN applicant:** Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C corporation, or S corporation.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2, "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

### Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

### Line 3

Check the appropriate box on line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3.

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation
• Individual • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	Individual/sole proprietor or single-member LLC
• LLC treated as a partnership for U.S. federal tax purposes, • LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or • LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• Partnership	Partnership
• Trust/estate	Trust/estate

### Line 4, Exemptions

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

#### Exempt payee code.

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

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

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

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

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup>	Generally, exempt payees 1 through 5 <sup>2</sup>
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

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

<sup>2</sup> However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

**Exemption from FATCA reporting code.** The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities

C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a)

J—A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

**Note:** You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

## Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

## Line 6

Enter your city, state, and ZIP code.

## Part I. Taxpayer Identification Number (TIN)

**Enter your TIN in the appropriate box.** If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

**Note:** See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

**How to get a TIN.** If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at [www.SSA.gov](http://www.SSA.gov). You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at [www.irs.gov/Businesses](http://www.irs.gov/Businesses) and clicking on Employer Identification Number (EIN) under Starting a Business. Go to [www.irs.gov/Forms](http://www.irs.gov/Forms) to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to [www.irs.gov/OrderForms](http://www.irs.gov/OrderForms) to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

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

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

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

## Part II. Certification

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

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

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



**1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.** You must give your correct TIN, but you do not have to sign the certification.

**2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.** You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

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

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

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

## What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee <sup>1</sup>
b. So-called trust account that is not a legal or valid trust under state law	The actual owner <sup>1</sup>
6. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor <sup>4</sup>
For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

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

<sup>1</sup> List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

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

<sup>3</sup> You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

<sup>4</sup> List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships*, earlier.

**\*Note:** The grantor also must provide a Form W-9 to trustee of trust.

**Note:** If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

## Secure Your Tax Records From Identity Theft

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

### Protect yourself from suspicious emails or phishing schemes.

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to [phishing@irs.gov](mailto:phishing@irs.gov). You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at [spam@uce.gov](mailto:spam@uce.gov) or report them at [www.ftc.gov/complaint](http://www.ftc.gov/complaint). You can contact the FTC at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see [www.IdentityTheft.gov](http://www.IdentityTheft.gov) and Pub. 5027.

Visit [www.irs.gov/IdentityTheft](http://www.irs.gov/IdentityTheft) to learn more about identity theft and how to reduce your risk.

## Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.