

LIVESTOCK LOSS BOARD



Montana Livestock Board
Livestock Loss Prevention Grant Program
PO Box 202005
Helena MT 59620
(406) 444-5609
www.llb.mt.gov
LIVLossBoard@mt.gov

LOSS PREVENTION GRANT INTRODUCTION

Each July Montana's Livestock Loss Board receives a limited amount of funding for loss prevention grants. All grants issued by the board require a 30% cost share from the applicant. Cost share may be in the form of cash and/or in-kind contributions. All cost share information must be documented. Receipts for materials and labor are essential. State law directs funding to grizzly bear and wolf projects over projects related to mountain lions.

You will be required to provide estimates of your cash and in-kind contributions. Details of in-kind contributions should include estimated value of time and labor. Detail the types of labor such as fencing crew, range riders, office time, etc.. A disclosure of wage rates will need to be assigned to each type of labor listed in the grant. Include estimates of values for wages, supplies such as fencing material, items needed for range riders, or any other items of value.

Note: A limit of up to 10 percent of the total grant request is placed on indirect expenses such as office time, grant monitoring and consulting. At least 90 percent of the grant funds must be used for on the ground projects.

Grant payments may be issued in segments as determined by the board. You will be required to supply a report showing proof of your cost share at the end of each segmented time period. The following payments will not be issued until a satisfactory report is received by the board office. If you are unable to comply with this requirement, you will need to submit a letter explaining the reasons for the board's review.

Applications must meet LLB's grant guidelines. Criteria for the selection of projects and program participants include establishment of grant priorities based on factors such as areas with chronic depredation (five points), multiple depredation incidents (four points), single depredation incidents (three points), and potential high-risk geographical or habitat location (two points) in that order. Pages three and four of the application will be given 10 points related to grizzly bears, eight points related to wolves and six points related to mountain lions. Projects with a combination of predators may be granted a maximum of 10 points. This is the basis for scoring all applications.

Preference will be given to projects meeting grant guidelines and the above criteria. This does not mean you may not receive a grant if you do not meet some of the main criteria, but preference may be given to projects that do meet criteria based upon available funds.

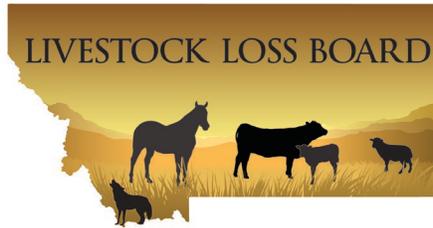
Applications must be received by the board office by 5:00 p.m. on May 31st. Two board members assigned to screen applications will review all grant applications and score them based upon criteria items specified in law and board approved grant guidelines. Only applications from the board's screening committee will be reviewed by the full board in June of each year. You will be notified of the time, date, and location of the full board meeting. Grant applications are available on the board's website www.llb.mt.gov or by contacting the board office to request and application via mail or email.

State law 2-15-3111, MCA directs board actions for loss prevention grants. A copy of this law is available at [2-15-3111. Livestock loss reduction program, MCA \(mt.gov\)](http://2-15-3111.Livestock%20loss%20reduction%20program.MCA.mt.gov)

STATE OF MONTANA

GREG GIANFORTE, GOVERNOR

LIVESTOCK LOSS BOARD
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HELENA, MONTANA 59620-2001



BOARD OFFICE (406) 444-5609
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LIVESTOCK LOSS PREVENTION PROGRAM GRANT GUIDELINES 2-15-3111, MCA

Program Purpose. The Livestock Loss Board (LLB) has established a cost-share program to pro-actively implement measures to decrease the risk of wolf, grizzly bear, and mountain lion predation on livestock as authorized by the Montana Legislature pursuant to 2-15-3111, MCA. The LLB must prioritize grants for prevention of wolf and grizzly bear predation over those for mountain lion predation. 2-15-3110(6), MCA.

Program Funding. The livestock loss reduction prevention program is funded primarily by appropriations made by the Montana Legislature. Occasional grants have been received from federal agencies.

Eligible Applicants

1. Applicants must be either an individual or a corporation. 2-15-3111, MCA
2. Applicants must be actively and directly involved in the raising and marketing of the following types of livestock, their offspring, or products derived from the livestock in the regular course of business:
 - a. cattle,
 - b. swine,
 - c. horses,
 - d. mules,
 - e. sheep,
 - f. goats, or
 - g. llamas.

In considering whether an applicant is actively and directly involved in a livestock production operation, the LLB shall take into account the number of livestock owned or leased by the applicant, the amount of land owned or leased by the applicant that is used in the applicant's livestock production operations, and whether the income generated by the applicant's livestock production operations is a significant portion of the applicant's total income. The LLB may request supplemental information from the applicant regarding these factors, and failure to provide such information is grounds to deny an application.

3. If an applicant has previously suffered livestock depredation from wolves, grizzlies, or mountain lions, the applicant must submit a summary of prior depredation(s) with the application.
4. The LLB, in its discretion, may consider other applicants, including:
 - a. participants in youth agricultural programs, such as the Future Farmers of American (FFA) and 4-H; and
 - b. non-profit corporations (including grazing associations) who will be partnering with or working on behalf of livestock producers. The livestock producers must meet the criteria set forth in paragraphs (1) through (3) above, must be identified in the non-profit corporation's application, and must submit an authorization signed by the participating producers on a form provided by the LLB.

Grant Applications and Requirements

1. Grant applications must use the forms provided by the LLB, which are available at its website.
2. Grant applications must be filled out completely and submitted by any deadlines set by the LLB. The LLB is not required to consider untimely or incomplete applications.
3. The land on which the predation prevention practices will occur and the livestock intended to be protected by those practices must be located in Montana. A map or legal description of the land must be submitted with the application. Based on its records of historic depredation losses, the LLB will categorize the land and livestock as being located in a high-risk depredation area, medium-risk depredation area, or low-risk depredation area.
4. A grant may not exceed 10% of the total value of the livestock that will be protected by the loss prevention project. The LLB will determine the value of the livestock based upon the type and number of livestock disclosed in the application form and the average market value of the livestock as determined using standard LLB practices.

Eligible Predation Loss Prevention Projects

1. All predation prevention practices proposed by an applicant must be a practice identified as an acceptable predation prevention practice in policies or publications issued by the LLB, USDA Wildlife Services, Montana Fish, Wildlife and Parks, or other publications deemed appropriate by the LLB.
2. Any proposed predation prevention practices must be consistent with the terms of any conservation easements, leases, zoning, or land use restrictions applicable to the property upon which the loss prevention practices will be conducted. The LLB may request an applicant to provide any applicable conservation easements, leases, zoning, or land use restrictions. If a proposed predation prevention practice is consistent with the terms of any applicable conservation easements, leases, zoning, or land use restrictions, the existence of a conservation easement, lease, zoning, or land use restrictions may not be a grounds for disqualifying an application.

3. For applicants leasing state, tribal, or federal lands, applicants are responsible to ensure any predation prevention practices are permitted on state, tribal or federal lands and for compliance with their state, tribal or federal lease terms.
4. Any predation prevention activities proposed by the applicant, including carcass removal or composting of potentially diseased animals, must comply with applicable state, county, tribal, or federal laws and regulations.
5. In approving proposed electrical or other prevention fences that include a primary boundary fence bordering another landowner, the LLB must consider the impact on the adjoining landowner(s) and may seek the input of the adjoining landowner(s). All fencing proposals must meet the fencing requirements under Montana law, including 81-4-101, MCA.
6. For applicants seeking funding for expenses associated with guard dogs, those expenses may only include guard dog acquisition costs, standard veterinary examinations and vaccinations, food for the guard dogs while they are with the protected livestock, and other expenses incurred while the dogs are with the protected livestock. Expenses relating to the care of the guard dogs (including food and housing while the guard dogs are not with the protected livestock) may not be considered. The LLB or USDA Wildlife Services must verify the number of guard dogs located with the protected livestock. Expenses related to herding dogs are not allowed.

Matching Funds

1. MCA 2-15-3111 authorizes the LLB to require applicants to contribute to the cost of prevention measures, which may be payable in cash or in appropriate in-kind contributions by applicant, including labor to install or implement preventive measures.
2. Applicants applying for projects are required to provide 30% of the funds required to complete the project. If a project requires \$1000 to complete, the applicant may request a grant of \$700 and must provide \$300 in funds or in-kind services for the project.
3. In-kind services, including labor to install or implement preventive measures, is considered in determining the applicant's match. Labor is currently valued at \$25/hour. The applicant must provide a detailed description of any proposed in-kind services.
4. Use of equipment to install or implement preventive measures is considered in determining the applicant's match. The applicant must provide a detailed description of any in-kind equipment use. Rental rates shall be valued at the standard rental rates in the area where the livestock operation is located for the type of equipment to be used. If local rental rates are not readily available, the LLB may determine appropriate rental rates based on statewide or regional average rates for the type of equipment to be used.
5. Administrative costs may not be considered as in-kind matching funds (including but not limited to keeping records, filling out forms, and attending meetings).
6. The LLB, in its discretion, may adjust a cost-share because of extenuating circumstances related to chronic or multiple depredation incidents.

7. Applicants using a cash match from another source are required to provide proof that they received this cash and how this money is being used.

Application Process

1. The LLB will provide public notice of timelines for the submission of predator prevention grant applications for each grant cycle as determined by the LLB. The LLB shall consider the timing of availability of funding (including receipt of state and federal funds) in determining grant cycles.
2. A screening panel comprised of LLB members and LLB staff, as determined by the chair of the LLB, will review and consider all submitted grants within 45 days of the close of the submission period. The screening panel may seek additional information from grant applications in the review process.
3. The LLB will consider the following criteria in considering applications for predation prevention grant applications:
 - a. Whether the land and the livestock proposed to be protected by the grant are located in a high-risk, medium-risk, or low-risk predation area, as determined by the LLB based on statewide historic predation losses;
 - b. The predation loss history of the applicant (or, for non-profit organization applicants partnering or working on behalf of livestock producers, the loss history of those producers);
 - c. The number of livestock to be protected;
 - d. The number of acres to be covered;
 - e. The effectiveness of proposed prevention measures;
 - f. The cost of the prevention measures;
 - g. Any other criteria considered to be relevant by the LLB.
4. The screening panel will develop a scoring matrix weighting and applying the criteria in a consistent manner to all applications reviewed that cycle. The screening panel will provide to the LLB their recommendations for awarding of grants in accordance with the scoring matrix, including the scores achieved by each application. Only grant applications deemed suitable by the screening committee will be advanced to the full board for review.
5. The LLB will review the recommendations of the screening panel and will make final determinations in awarding grants to the applicants. The LLB is not bound by the recommendations of the screening panel.
6. If the LLB does not award all funds available in that funding cycle, it may proceed with another round of applications.

Reporting

1. Within 12 months of receiving a grant award, a grant recipient must provide a written report to the LLB providing an accounting of the applicant's use of grant funds, a record of in-kind funds or contributions (including receipts and payroll records), and its analysis of whether the prevention practices implemented by the grant recipient reduced predation losses. For example, the analysis may include reports of a reduced number of predators seen in the area and the number of incidents when guard dogs or fences averted conflict. All reports must include the number of any livestock predations that occurred while the prevention practices were in place. If the grant recipient has had livestock losses in the past, the report should contain a comparison of past annual losses to current losses.

Grants issued for range riders are required to provide a daily log listing if grizzly bears, wolves or mountain lions were seen in person (does not include game camera information)

All reports must state the prevention dollars spent per head and a breakdown of the amount of time involved on a per head basis.

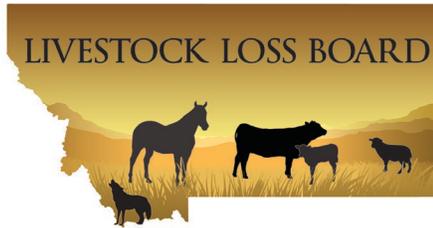
Interim reports may be requested by the board as the board deems necessary to ensure compliance with grant activities.

2. Failure of a grant recipient to comply with these reporting requirements will prevent the applicant from applying for a grant for a period of 3 years.

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LOSS PREVENTION GRANT APPLICATION

**ALL SECTIONS MUST BE COMPLETED
INCOMPLETE APPLICATIONS WILL NOT BE CONSIDERED**

APPLICANT MUST BE EITHER AN INDIVIDUAL OR A CORPORATION 2-15-3111 MCA

Program Purpose. The Livestock Loss Board (LLB) has established a cost-share program to pro-actively implement measures to decrease the risk of wolf, grizzly bear, and mountain lion predation on livestock as authorized by the Montana Legislature pursuant to 2-15-3111, MCA. The LLB must prioritize grants for prevention of wolf and grizzly bear predation over those for mountain lion predation. 2-15-3110(6), MCA.

Applicants must be actively and directly involved in the raising and marketing of the following types of livestock, their offspring, or products derived from the livestock in the regular course of business. Animals eligible for consideration by this grant must be either cattle, swine, horses, mules, sheep, goats or llamas.

In considering whether an applicant is actively and directly involved in a livestock production operation, LLB shall take into account the number of livestock owned or leased by the applicant, the amount of land owned or leased by the applicant that is used in the applicant's livestock production operations, and whether the income generated by the applicant's livestock production operations is a significant portion of the applicant's total income. LLB may request supplemental information from the applicant regarding these factors, and failure to provide such information is grounds to deny an application.

LLB, in its discretion, may consider other applicants, including:

- Participants in youth agricultural programs, such as Future Farmers of America (FFA) and 4-H; and
- Non-profit corporations (including grazing associations) who will be partnering with or working on behalf of livestock producers. The livestock producers must meet the criteria set forth in the paragraphs above, must be identified in the non-profit corporation's application, and must submit an authorization signed by the participating producers on the board's grant supplement form.

Grant applications must be filled out completely and submitted by any deadlines set by LLB. The board is not required to consider untimely or incomplete applications.

Applicant Name _____

Address _____

City _____ State _____ Zip Code _____

Telephone Number _____ Email _____

Primary Contact is different than Applicant Name _____

Telephone Number _____ Email _____

Are you a corporation Yes No. If yes, are you a non-profit Yes No

Are you actively involved in ranching Yes No. If no, please describe your involvement with livestock producers for this project.

If this project is being conducted by an organization working on behalf of livestock producers, a representative for each ranch covered by this grant application must sign the board’s Loss Prevention Grant Supplement. All supplements must be turned in with this application by the application deadline. **Late submissions will not be accepted.**

Enter the date range for this project: Beginning date _____ Ending Date _____

A grant may not exceed 10% of the total value of the livestock that will be protected by the loss prevention project. LLB will determine the value of the livestock based upon the type and number of livestock disclosed in this application and the average market value as determined using standard LLB practices.

Enter the type(s) and number of livestock covered by this grant:

- Cattle _____ number of head
- Sheep _____ number of head
- Swine _____ number of head
- Goats _____ number of head
- Horse _____ number of head
- Mules _____ number of head
- Llama _____ number of head

Per-capita fee payments will be checked by our office. If per-capita fees have not been paid, a grant will not be awarded unless the applicant is a tribal member. Tribal members must supply one of the following: A copy of a BIA livestock account, copy of a recent mortgage on livestock, or a copy of a veterinarian receipt listing a number of animals from a pregnancy check or another third-party verification.

The land on which the predation prevention practices will occur, and the livestock intended to be protected by those practices must be located in Montana. **A map or legal description of the land must be submitted with the application.** Based on its records of historic depredation losses, LLB will categorize the land and livestock as being in a high-risk depredation area, medium-risk depredation area, or low risk depredation area.

GRANT MATCH REQUIREMENT –

All predation prevention practices proposed by an applicant must be a practice identified as an acceptable predation prevention practice in policies or publications issued by LLB, USDA Wildlife Services, Montana Fish, Wildlife and Parks, or other publications deemed appropriate by LLB.

Any proposed predation prevention practices must be consistent with the terms of any conservation easements, leases, zoning, or land use restrictions applicable to the property upon which the loss prevention practices will be conducted. LLB may request an applicant to provide any applicable conservation easements, leases, zoning, or land use restrictions. If a proposed predation prevention practice is consistent with the terms of any applicable conservation easements, leases, zoning, or land use restrictions, the existence of a conservation easement, lease, zoning, or land use restrictions may not be a grounds for disqualifying an application.

For applicants leasing state, tribal, or federal lands, applicants are responsible to ensure any predation prevention practices are permitted on state, tribal or federal lands and for compliance with their state, tribal or federal lease terms.

Any predation prevention activities proposed by the applicant, including carcass removal or composting of potentially diseased animals, must comply with applicable state, county, tribal, or federal laws and regulations.

In approving proposed electrical or other prevention fences that include a primary boundary fence bordering another landowner, the LLB must consider the impact on the adjoining landowner(s) and may seek the input of the adjoining landowner(s). All fencing proposals must meet the fencing requirements under Montana law, including 81-4-101, MCA.

For applicants seeking funding for expenses associated with guard dogs, those expenses may only include guard dog acquisition costs, standard veterinary examinations and vaccinations, food for the guard dogs while they are with the protected livestock, and other expenses incurred while the dogs are with the protected livestock. Expenses relating to the care of the guard dogs (including food and housing while the guard dogs are not with the protected livestock) may not be considered. The LLB or USDA Wildlife Services must verify the number of guard dogs located with the protected livestock. Expenses related to herding dogs are not allowed.

Have you had losses due to grizzly bears, wolves or mountain lions Yes No, If yes, what year(s) have you had predation and the type of livestock killed. A priority will be given to applicants with prior depredation

Is your project to help reduce wolf predation? Yes No
Is your project to help reduce grizzly bear predation? Yes No
Is your project to help reduce mountain lion predation? Yes No
Is your project to help reduce both wolf and grizzly bear predation? Yes No
If Yes what percentage of the project is related to: wolves _____% grizzly bears _____%

Preference will be given to wolf and grizzly bear loss prevention projects.

MCA 2-15-3111 authorizes the LLB to require applicants to contribute to the cost of prevention measures, which may be payable in cash or in appropriate in-kind contributions by applicant, including labor to install or implement preventive measures.

Applicants applying for projects to prevent grizzly bear, wolf and mountain lion predation are required to provide 30% of the funds required to complete the project. For example, if a project requires \$1000 to complete, the applicant may request a grant of \$700 and must provide \$300 in funds or in-kind services for the project.

LLB, in its discretion, may adjust a cost-share because of extenuating circumstances related to chronic or multiple depredation incidents.

Enter the total amount of requested funding \$ _____ ***Total loss prevention grant may not exceed ten percent of the total value of the livestock being covered listed on page 2.*** LLB will determine the value of the livestock based upon the type and number of livestock disclosed in this application form and the average market value of the livestock as determined using standard LLB practices.

Are you using a portion of this grant for administrative costs. Yes No. If yes, enter the amount \$ _____ Administrative costs may not exceed 10% of total requested funding and may not exceed \$25.00 per hour.

Please describe what the money will be used for, ie guard dogs, dog food, range riders, electric fencing etc... If using multiple prevention methods, please describe each method.

Enter description _____

The following questions are for your cash and/or in-kind cost-share requirement.

Enter the amount of your cash match for this grant \$ _____ If using funding from other sources, enter the name(s) of the source(s) and dollar amount from each source. Proof that the applicant received a cash match from other sources is required. Describe how this money is being used. ***Do not list any***

money received from a federal source. If any federal funding is listed as a match, your grant application will be rejected.

In-kind services, including labor to install or implement preventive measures, is considered in determining the applicant's match. Labor is currently valued at \$25/hour. The applicant must provide a detailed description of any proposed in-kind services.

For an in-kind match, estimate the number of hours for the project and enter here:
Estimated _____ hours X \$25.00 equals \$ _____ in-kind value towards the match requirement.

Administrative costs may not be considered for in-kind matching funds (including but not limited to keeping records, filling out forms, and attending meetings).

Describe what type of work is being done for matching in-kind hours such as range riders, installing fencing etc.....

Use of equipment to install or implement preventive measures is considered in determining the applicant's match. The applicant must provide a detailed description of any in-kind equipment use. Rental rates shall be valued at the standard rental rates in the area where the livestock operation is located for the type of equipment to be used. If local rental rates are not readily available, the LLB may determine appropriate rental rates based on statewide or regional average rates for the type of equipment to be used.

Enter a detailed description of in-kind equipment and value here:

List the total cost share related to wolves \$ _____

List the total cost share related to mountain lions \$ _____

List the total cost share related to grizzly bears \$ _____

Total cost share you are providing \$ _____

Have you submitted a grant request to LLB in the past? Yes No. If yes, what was the money used for _____

and list each year you were awarded grant. _____

Is this a continuation of a project from a previous grant award? If yes, please explain your success and/or failures from the previous grant award.

REPORTING REQUIREMENT –

Within 12 months of receiving a grant award, a grant recipient must provide a written report to the LLB providing an accounting of the applicant’s use of grant funds, a record of in-kind funds or contributions (including receipts and payroll records), and its analysis of whether the prevention practices implemented by the grant recipient reduced predation losses. For example, the analysis may include reports of a reduced number of predators seen in the area and the number of incidents when guard dogs or fences averted conflict. All reports must include the number of any livestock predations that occurred while the prevention practices were in place. If the grant recipient has had livestock losses in the past, the report should contain a comparison of past annual losses to current losses. Reports require a daily log for range riders. All reports must include prevention dollars spent per head of livestock protected. A breakdown of time spent per head is also required. Interim reports may be requested by the board as the board deems necessary to ensure compliance with grant activities.

Failure of a grant recipient to comply with these reporting requirements will prevent the applicant from applying for a grant for a period of 3 years.

Applicant-Grantee assumes sole responsibility for all claims, liabilities, demands, causes of action, judgments, and losses arising in favor of or asserted by Applicant-Grantee’s employees and agents, its subcontractors, its subcontractor’s employees and agents, or third parties on account of property damage, personal injury, bodily injury, death, or financial or other loss of any kind that in any way, directly or indirectly, in whole or in part, arise or allegedly arise out of or in connection with any loss prevention grant it is awarded.

The State of Montana, its elected and appointed officials, agents, and employees (including, but not limited to, the Montana Department of Livestock, Montana Livestock Board, and the Livestock Loss Board and Program) assume no responsibility for any claims, liabilities, demands, causes of action, judgments, and losses arising in favor of or asserted by Applicant-Grantee’s employees and agents, its subcontractors, its subcontractor’s employees and agents, or third parties on account of property damage, personal injury, bodily injury, death, or financial or other loss of any kind that in any way, directly or indirectly, in whole or in part, arise or allegedly arise out of or in connection with any loss prevention grant it awards to Applicant-Grantee.

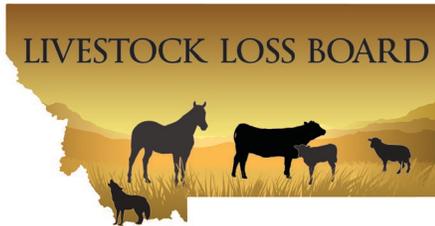
Applicant Signature _____

Date _____

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Livestock Loss Board Grant Application Supplement

Livestock loss prevention projects being conducted by an organization working on behalf of livestock producers require a representative from each ranch stating they are participating in the organization's project.

I attest that I am a livestock owner or ranch manager participating in a livestock loss prevention project conducted by (Name of Organization) _____ for
(Name of Livestock Owner or Ranch Name) _____

Livestock owners applying for a grant in their own name must complete this form.

(Name of Livestock Owner or Ranch Name) _____

This form must be included with the grant application. Late submissions will not be accepted.

Enter the type and number of livestock covered by this grant:

_____ Type of livestock

_____ Type of livestock

_____ Total number of livestock (only list livestock within the area covered by this grant)

Livestock eligible for grant coverage are cattle, swine, horses, mules, sheep, goats, and llamas. Other types of livestock are not covered by the Livestock Loss Board prevention grants.

Must be signed by Livestock Owner or Ranch Manager. Other signatures will not be accepted.

Signature _____ Date _____

When providing information to the board for qualification under this section, applicants are subject to the false swearing penalties established in 45-7-202. Any person who knowingly and willfully gives false information for the purpose of prevention grants as provided in this section is guilty of a misdemeanor, punishable by a fine not to exceed \$5,000 or imprisonment in the county jail for a term not to exceed 1 year, or both.

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-NEC (nonemployee compensation).
- 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), and 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.

Caution: If you don't 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; and
4. Certify to your non-foreign status for purposes of withholding under chapter 3 or 4 of the Code (if applicable); and
5. 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).

Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding. Payments made to foreign persons, including certain distributions, allocations of income, or transfers of sales proceeds, may be subject to withholding under chapter 3 or chapter 4 of the Code (sections 1441-1474). Under those rules, if a Form W-9 or other certification of non-foreign status has not been received, a withholding agent, transferee, or partnership (payor) generally applies presumption rules that may require the payor to withhold applicable tax from the recipient, owner, transferor, or partner (payee). See Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*.

The following persons must provide Form W-9 to the payor for purposes of establishing its non-foreign status.

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

See Pub. 515 for more information on providing a Form W-9 or a certification of non-foreign status to avoid withholding.

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 (under Regulations section 1.1441-1(b)(2)(iv) or other applicable section for chapter 3 or 4 purposes), do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515). If you are a qualified foreign pension fund under Regulations section 1.897(l)-1(d), or a partnership that is wholly owned by qualified foreign pension funds, that is treated as a non-foreign person for purposes of section 1445 withholding, do not use Form W-9. Instead, use Form W-8EXP (or other certification of non-foreign status).

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 their 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 their 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, but are not limited to, 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, as described in item 4 under "*By signing the filled-out form*" 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.

See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier.

What Is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all U.S. account holders that are specified U.S. 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 are no longer 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.

• **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 for 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 you filed with your application.

• **Sole proprietor.** Enter your individual name as shown on your Form 1040 on line 1. Enter your business, trade, or “doing business as” (DBA) name on line 2.

• **Partnership, C corporation, S corporation, or LLC, other than a disregarded entity.** 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.

• **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. Enter any business, trade, or DBA name on line 2.

• **Disregarded entity.** In general, a business entity that has a single owner, including an LLC, and is not a corporation, is disregarded as an entity separate from its owner (a disregarded entity). See Regulations section 301.7701-2(c)(2). A disregarded entity should check the appropriate box for the tax classification of its owner. Enter the owner’s name on line 1. The name of the owner 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. 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, enter it on line 2.

Line 3a

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

IF the entity/individual on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation.
• Individual or • Sole proprietorship	Individual/sole proprietor.
• LLC classified as a partnership for U.S. federal tax purposes or • LLC that has filed Form 8832 or 2553 electing to be taxed as a corporation	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 3b

Check this box if you are a partnership (including an LLC classified as a partnership for U.S. federal tax purposes), trust, or estate that has any foreign partners, owners, or beneficiaries, and you are providing this form to a partnership, trust, or estate, in which you have an ownership interest. You must check the box on line 3b if you receive a Form W-8 (or documentary evidence) from any partner, owner, or beneficiary establishing foreign status or if you receive a Form W-9 from any partner, owner, or beneficiary that has checked the box on line 3b.

Note: A partnership that provides a Form W-9 and checks box 3b may be required to complete Schedules K-2 and K-3 (Form 1065). For more information, see the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

If you are required to complete line 3b but fail to do so, you may not receive the information necessary to file a correct information return with the IRS or furnish a correct payee statement to your partners or beneficiaries. See, for example, sections 6698, 6722, and 6724 for penalties that may apply.

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 on 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 territory, 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 territory.
- 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 as defined under section 581.
- 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 ¹	Generally, exempt payees 1 through 5. ²
• Payments made in settlement of payment card or third-party network transactions	Exempt payees 1 through 4.

¹ See Form 1099-MISC, Miscellaneous Information, 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 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) entered 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 territory, 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, enter "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 ITIN. Enter it in the entry space for the Social security number. 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). 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. You may also get this form by calling 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/EIN. Go to 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 to place an order and have Form W-7 and/or Form SS-4 mailed to you within 15 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and enter "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, you will generally 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. See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier, for when you may instead be subject to withholding under chapter 3 or 4 of the Code.

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 ¹
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 ²
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. Grantor trust filing under Optional Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))**	The grantor*

For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity ⁴
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
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 Form 1041 or under the Optional Filing Method 2, requiring Form 1099 (see Regulations 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 on line 1, and enter your business or DBA name, if any, on line 2. 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.)

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

** For more information on optional filing methods for grantor trusts, see the Instructions for Form 1041.

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 return 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 a questionable credit report, contact the IRS Identity Theft Hotline at 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 877-777-4778 or TTY/TDD 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 (TIGTA) at 800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Go to 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 territories for use in administering their laws. The information may also 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, payors must generally withhold a percentage of taxable interest, dividends, and certain other payments to a payee who does not give a TIN to the payor. Certain penalties may also apply for providing false or fraudulent information.