



ENGINEERING DEPARTMENT

200 EAST WOOD STREET • PALATINE, IL
60067-5339

Telephone (847) 359-9044 • Fax (847) 776-4733
www.palatine.il.us

Rain Garden Reimbursement Program Design Information and Application

What is a Rain Garden?

Rain Gardens are small basins that collect rain from sump pumps, driveways, lawns and downspouts. The idea is to correctly landscape a subtle "well" shaped basin to catch flowing rainwater. These rain gardens typically utilize native grasses and flowers that thrive in a wet environment.

Advantages of a Rain Garden

Rain gardens are designed with the Low Impact Development (LID) concept. A rain garden can be used as an alternative fix (cheaper/faster) to help alleviate water problems closer to the source, unlike traditional draining methods. By installing a rain garden, the property owner will not only have a sufficient low cost/low impact aesthetically pleasing functional piece of landscaping but the amount of water pollutants will decrease because of the filtration properties of the garden. However, because of the relatively small volume of storm water that a rain garden can detain, there should not be the unrealistic expectation that a rain garden will solve a major flooding problem.

Sizing and Sitting of a Rain Garden

Rain gardens are commonly located in two places: near the house to catch roof runoff and/or sump pump discharge or farther out on the lawn to collect water from the sump pump discharge, lawn and roof.

Design parameters:

- Keep garden at least 10 feet from house so infiltrating water doesn't seep back towards the foundation.
- Rain garden should not be installed over septic system.
- Putting the rain garden in a flatter part of the yard will allow for easier excavation.
- Locating in sunny area is best.
- Water should be channeled using a natural drainage way, constructed swale or a 4" PVC pipe placed in a backfilled trench that connects the sump pump and/or down spouts to the garden.

- Mulch should be used 3"- 4" deep throughout the garden (provides weed protection)
- A slight berm should be built on the lowest edge of the garden in case of overflow.
- See attached rain garden detail.

The size of a rain garden will depend on three important factors:

1. How deep the garden will be.
2. The type of soils the garden will be placed in.
3. How much roof/lawn will drain to garden?

1. A typical rain garden should be no shallower than 2 feet deep and preferably at least 3 feet deep. A layer of coarse gravel (not limestone) about a foot thick is placed on the bottom followed by another foot of a sand/topsoil mixture finished off with 6-inches of loose organic topsoil. Mulch can be placed on the top to control weeds. Note: The top approximate 6 inches of soil can be retained and re-spread, but the underlying clay excavation may need to be disposed of off-site. You might be surprised how much material the excavation creates, as the volume of loose excavated material is greater than the un-excavated volume. Be sure to take this into consideration when deciding whether or not to do it yourself or hire a contractor.
 - For a rain garden to work properly, the bottom of it must be as level as possible otherwise the water will pool at the lower end and spill out before it has a chance to infiltrate. This is probably the most important step to assure that the rain garden will work as best as possible. A good test is to run some water into the excavation to see if it evenly spreads out across the bottom.
 - When choosing the location of the rain garden think about the existing slope of the land. Rain gardens on steep slopes will need to be dug much deeper on the high end in order to keep the bottom level.
 - The longer side of the rain garden should face upslope but is not absolutely necessary. This way the garden catches as much water as possible. A good rule of thumb is that the rain garden should be about twice as long (perpendicular to the slope) as it is wide.
2. Before installation begins, identify the type of soil that the garden will be placed over. The most typical soil in Palatine is heavy clay which does not drain very well. Therefore a deeper garden with a coarse gravel layer on the bottom followed by a sandy topsoil mix with a loose topsoil layer on the top should work best.
 - Clay soils suitable for rain gardens should be able to drain about 6" of water within 24 hours. Dig a hole about 6" deep where the rain garden

- will go and fill the hole with water. If it takes more than 24-hours to soak in, the soil or location is not suitable for a rain garden.
- Gravel, sand and peat moss can be used in the rain garden to improve infiltration.

IMPORTANT: Before digging make sure all underground utilities are located. Call JULIE at 1-800-892-0123 to arrange for a utility locate.

3. The last important factor to consider in determining the size of a rain garden is the area that will drain into the rain garden. The bigger the area of the lawn/roof being drained, the bigger the area of the rain garden should be.
 - To calculate the amount of water that needs to be handled by the rain garden, roughly measure the roof area, patios, walks and any other hard surfaces along with the lawn area that will be draining towards the rain garden.
 - The total rain garden area should be at least 60% the area of the contributing hard surface areas and 10% to 20% of lawn areas to enable proper infiltration.
 - If the rain garden will be for a sump pump that runs excessively, the size of the garden may need to be increased. You may want to check out some other reasons why the sump pump runs a lot such as poor grading around the foundation.
 - If the rain garden area is much more than 300 square feet, divide it into smaller rain gardens.

Remember that these are only guidelines. The size of the rain garden also depends on how much money you want to spend, how much room you have in your yard and how much runoff you want to control. You can reduce the size of the rain garden by as much as 30% and still control almost 90% of the runoff. A smaller rain garden will usually work to control most storm water runoff, although some bigger storms may cause overtopping.

Developing the Plant Species List

Native plants work best in rain gardens as opposed to typical Garden Variety plants seen in flower gardens. Plants within the rain garden develop deep root systems that help rainwater drain much faster through the soil. Allowing rainwater to infiltrate into the ground will also more efficiently filter out harmful pollutants that would otherwise pass into the storm sewers and potentially downstream creeks and rivers. The following is a list of suggested plants suitable for this area along with their light preference.

Light Preference: Shade

<u>Botanical Name</u>	<u>Common Name</u>	<u>Bloom Time</u>	<u>Bloom Color</u>	<u>Height</u>
<i>Aquilegia canadensis</i>	Columbine	Spring to Summer	Scarlet, Yellow	1'-2'
<i>Onoclea sensibilis</i>	Sensitive Fern	Non-flowering	Non-flowering	1'-2'
<i>Osmunda cinnamomea</i>	Cinnamon Fern	Non-flowering	Non-flowering	2'-5'
<i>Osmunda regalis</i>	Royal Fern	Non-flowering	Non-flowering	1'-3'

Light Preference: Partial Shade and Sun

<u>Botanical Name</u>	<u>Common Name</u>	<u>Bloom Time</u>	<u>Bloom Color</u>	<u>Height</u>
<i>Baptisia australis</i>	Blue False Indigo	May-July	Blue	2-4'
<i>Echinacea purpurea*</i>	Purple Coneflower	July-Sept.	Purple	3-4'
<i>Lobelia cardinalis</i>	Cardinal Flower	July-Sept.	Red	2-5'
<i>Lobelia siphilitica</i>	Great Blue Lobe	July-Sept.	Blue	1-4'
<i>Monarda fistulosa*</i>	Wild Bergamot	July-Sept.	Lavendar	2-5'
<i>Polemonium reptans</i>	Jacob's ladder	Spring to Summer	Blue	12-15"
<i>Potentilla norvegica</i>	Rough Cinquefoil	Late Spring to Fall	Yellow	4-36"
<i>Rudbeckia subtomentosa*</i>	Branching Coneflower	July-Sept.	Yellow	2-4'
<i>Sagittaria latifolia*</i>	Arrowhead	Summer	White	1-5'
<i>Silphium perfoliatum*</i>	Cup Plant	Summer	Yellow	3-10'
<i>Stylophorum diphyllum</i>	Celandine Poppy	May-July	Yellow	12-18"
<i>Veronicastrum virginicum</i>	Culver's Root	July-Aug.	White	3-6'
<i>Carex muskingumensis</i>	Palm Sedge	Spring	Red-brown	2-3'
<i>Cinna arundinacea</i>	Common Wood Reed (grass)			
<i>Elymus virginicus</i>	Virginia Wild Rye (grass)			
<i>Carex grayi</i>	Gray's Sedge	Summer	Green	1-2'
<i>Zizia aurea*</i>	Golden Alexanders	May-June	Yellow	2-4'

*asterisked partial shade and sun plants could also function well in full sun areas.

Light Preference: Sun

<u>Botanical Name</u>	<u>Common Name</u>	<u>Bloom Time</u>	<u>Bloom Color</u>	<u>Height</u>
<i>Asclepias incarnata</i>	Swamp Milkweed	June-July	Red, Pink	3-5'
<i>Aster laevis</i>	Smooth Aster	Aug.-Oct.	Blue	1-4'
<i>Aster nova-angliae</i>	New England Aster	Aug.-Oct.	Pink, Purple	3-6'
<i>Caltha palustris</i>	Marsh Marigold	April-May	Yellow	1-2'
<i>Chelone glabra</i>	White Turtlehead	July-Oct.	White, Purple	1-3'
<i>Eupatorium purpureum</i>	Joe-Pye Weed	July-Sept.	Pink	3-5'
<i>Iris virginica shrevei</i>	Blue Flag Iris	June-July	Blue	2-3'
<i>Liatris spicata</i>	Marsh Blazing Star	July-Aug.	Purple, Pink	3-5'
<i>Monarda didyma</i>	Bee Balm	Summer	Red	2-5'
<i>Penstemon digitalis</i>	Smooth Penstemon	June-July	White	2-3'
<i>Solidago ohioensis</i>	Ohio Goldenrod	Aug.-Sept.	Yellow	3-4'
<i>Vernonia fasciculata</i>	Ironweed	July-Sept.	Red, Pink	4-6'
<i>Andropogon gerardii</i>	Big Bluestem	Sept.-Oct.	Gold, Blue	4-8'
<i>Carex vulpinoidea</i>	Fox Sedge	May-June	Green	1-3'
<i>Panicum virgatum</i>	Switch Grass	Aug.-Sept.	Green, Gold	3-6'
<i>Spartina pectinata</i>	Prairie Cord Grass	Aug.-Sept.	Green, Gold	3-7'
<i>Helenium autumnale</i>	Sneezeweed	July-Sept.	Yellow	1-3'
<i>Physostegia virginiana</i>	Obedient Plant	July-Aug.	Pink	3-4'
<i>Solidago ridellii</i>	Riddell's Goldenrod	Aug.-Sept.	Yellow	3-4'
<i>Silphium terebinthinaceum</i>	Prairie Dock	July-Sept.	Yellow	2-10'
<i>Tradescantia ohiensis</i>	Spiderwort	May-June	Blue	1-3'

Planting Tips:

- A variety of perennials and grasses should be used in the rain garden, 5 to 10 different species of plants will create a variety of color and improve the longevity of the rain garden.
- Include at least 25-30% grasses or sedges interspersed throughout the garden. They provide structure and support for some of the larger forbs which need the support.
- Generally, place the taller plants towards the back of the rain garden and shorter plants towards the front. If there is no clear front and back then place the taller plants towards the center and the shorter plants towards the periphery.
- Space plants at least 12" – 18" apart as most native plants mature to a large size within 1 -2 years after planting.
- During routine weeding and maintenance, be particularly attentive to removing invasive species of plants like Canada Thistle, Teasel and Reed Canary Grass – they can quickly take over new plantings if not controlled.

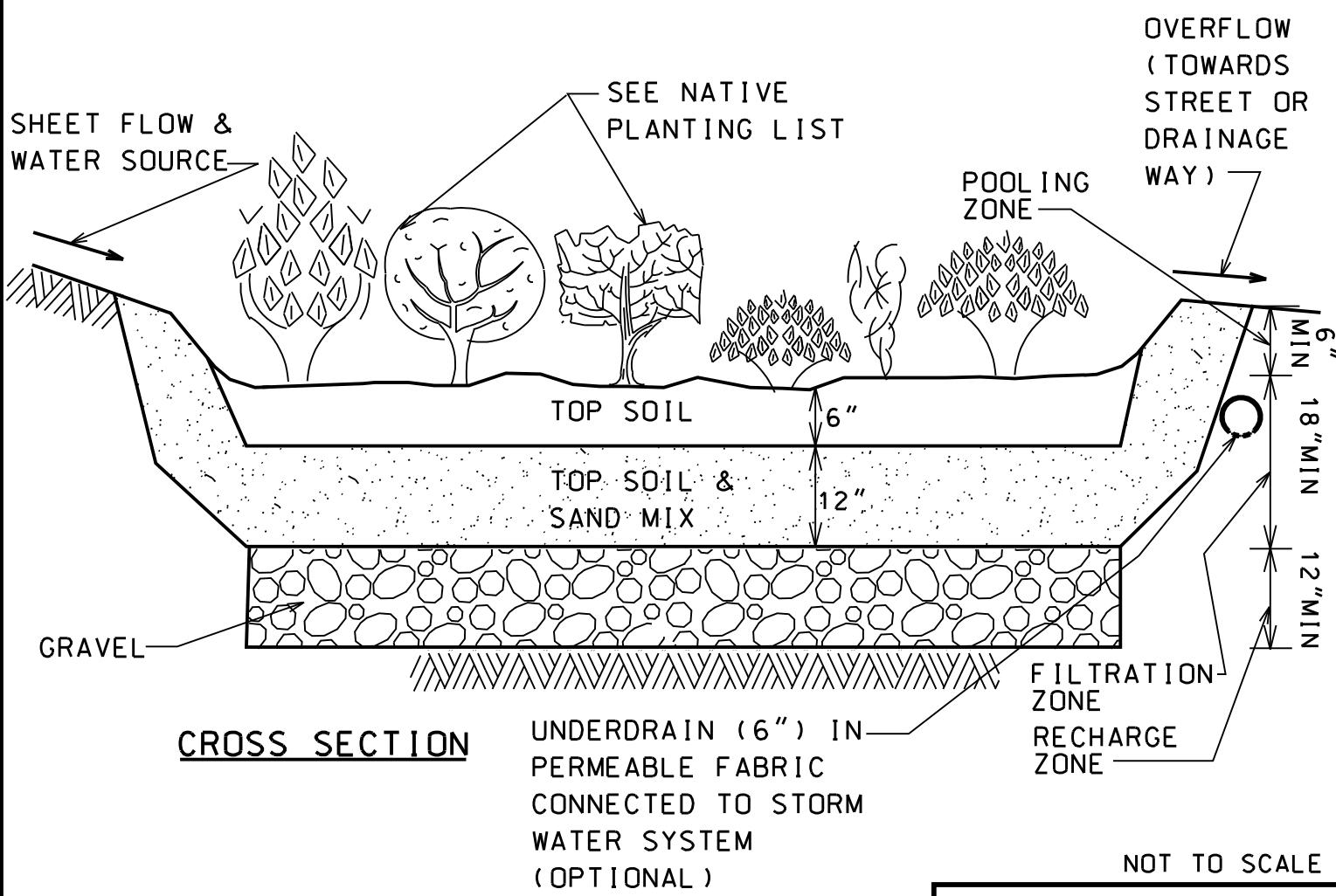
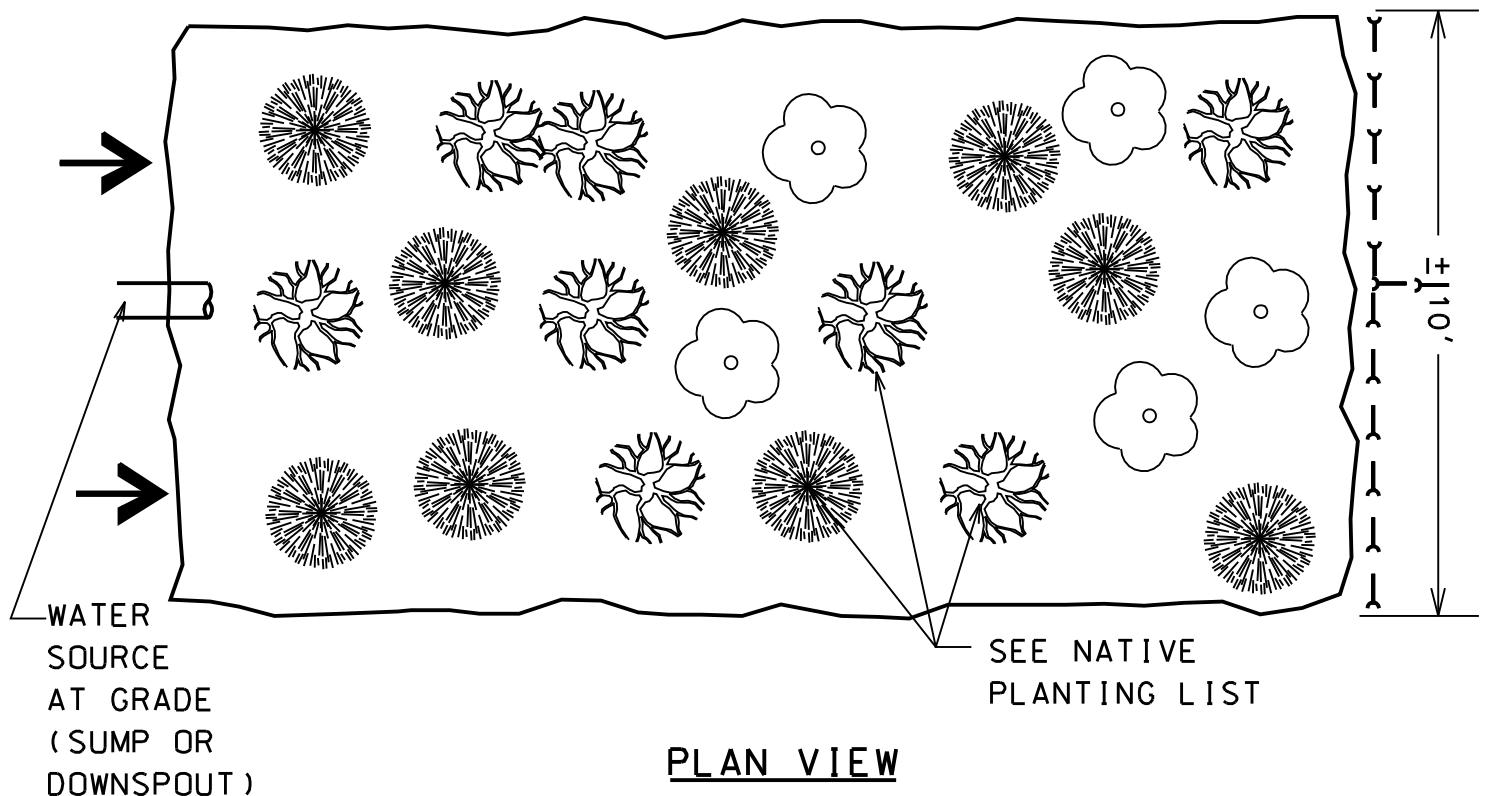
Rain Garden Resources

The following websites contain additional general information about rain gardens and green infrastructure. To qualify for reimbursement, rain gardens shall comply with details and plant materials outlined in the application packet.

- <http://www.dnr.state.wi.us/ORG/WATER/WM/dsfn/shore/documents/rgmanual.pdf>
- <http://www.for-wild.org/>
- <http://www.chicagowilderness.org/>
- <http://www.chicagowilderness.org/>
- <http://greenvalues.cnt.org/>

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Rain Garden Reimbursement Program Application

Resident's Name: _____

Resident's Number: _____

Resident's Address: _____

Resident's E-Mail: _____

Landscaping Company's and Address:

Estimated Cost for Project: \$ _____

Provide contactors proposal if applicable.

Required Attachments:

1. **Drainage Area Plan** showing the drainage area that the rain garden will be handling along with the calculation of the surface areas.
2. **Site Plan and Cross Section** following Village of Palatine guide lines.
 - Show the location and dimensions of the rain garden.
 - Indicate the location, size and material of any piping going to the rain garden and what they service.
 - Indicate provisions for disposal of excavated material.
 - Provide cross section of the rain garden showing the depth of the excavation and the thicknesses and composition of the replacement soil layers. (layer thicknesses/depth shall conform with minimums shown on detail)
3. **Plant List** that matches Village's suggested list or suitable substitutions.

4. **Brief Description of the Drainage Issue** noting any previous work done to try and correct the problem.
5. **IRS form W-9.** Reimbursements received through this program may be taxable. The Village of Palatine is required to report reimbursements under this program to the IRS. Complete the attached IRS form W-9, or fill in the form on-line, print it out and submit it with your application. The form may be found on-line at the following IRS website:
<http://www.irs.gov/pub/irs-pdf/fw9.pdf>

By signing this, I, the homeowner, understand that upon receiving Village reimbursement money for the installation of a rain garden, will diligently attempt to maintain the rain garden through the first five years. I also agree to allow the Village of Palatine to monitor the status of the said rain garden on my property. If the rain garden is removed or not maintained within this five year period, I agree to reimburse the Village of Palatine for their share of the cost of installing the rain garden. If I do not reimburse the Village I understand that a lien may be placed upon the property.

- Upon approval of this application by the village, the rain garden can be installed.
- Two inspections are required: Excavation depth verification and Final. Inspections are to be scheduled by calling (847) 359-9044 (24hrs notice)
- Upon approval of the inspections, a paid receipt should be provided for Village review and a reimbursement of 75% of the project costs up to \$3,000 will be processed. If the rain garden is installed entirely by the homeowner, the reimbursement will be 100% for the cost of the materials only up to a maximum of \$1,500.

(Signed by applicant): _____ Date: _____

Please submit application to the **Village of Palatine Engineering Dept. 200 E Wood Street**

(For Village Use Only)

Plan approved by: _____ Date: _____

Excavation Inspection approved by: _____ Date: _____

Final Inspection approved by: _____ Date: _____

Paid receipt received: _____

Amount approved for reimbursement: \$_____

Request for Taxpayer Identification Number and Certification

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

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

Name (as shown on your income tax return)		
Business name, if different from above		
Check appropriate box: <input type="checkbox"/> Individual/Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ► <input type="checkbox"/> Other (see instructions) ►		<input type="checkbox"/> Exempt payee
Address (number, street, and apt. or suite no.)		Requester's name and address (optional)
City, state, and ZIP code		
List account number(s) here (optional)		

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

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

Social security number
| |

or

Employer identification number
|

Part II Certification

Under penalties of perjury, I certify that:

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

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

**Sign
Here** **Signature of
U.S. person** ►

Date ►

General Instructions

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

Purpose of Form

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

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

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

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

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

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

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

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,

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

Foreign person. If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

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

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

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

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

If you are a nonresident alien or a foreign entity not subject to backup withholding, give the requester the appropriate completed Form W-8.

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

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

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),
3. The IRS tells the requester that you furnished an incorrect TIN,

4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or

5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See the instructions below and the separate Instructions for the Requester of Form W-9.

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

Penalties

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

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

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

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

Specific Instructions

Name

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

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

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

Limited liability company (LLC). Check the "Limited liability company" box only and enter the appropriate code for the tax classification ("D" for disregarded entity, "C" for corporation, "P" for partnership) in the space provided.

For a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Regulations section 301.7701-3, enter the owner's name on the "Name" line. Enter the LLC's name on the "Business name" line.

For an LLC classified as a partnership or a corporation, enter the LLC's name on the "Name" line and any business, trade, or DBA name on the "Business name" line.

Other entities. Enter your business name as shown on required federal tax documents on the "Name" line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the "Business name" line.

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

Exempt Payee

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

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

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

The following payees are exempt from backup withholding:

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2),
2. The United States or any of its agencies or instrumentalities,
3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities,
4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
5. An international organization or any of its agencies or instrumentalities.

Other payees that may be exempt from backup withholding include:

6. A corporation,
7. A foreign central bank of issue,
8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,
9. A futures commission merchant registered with the Commodity Futures Trading Commission,
10. A real estate investment trust,
11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
12. A common trust fund operated by a bank under section 584(a),
13. A financial institution,
14. A middleman known in the investment community as a nominee or custodian, or
15. A trust exempt from tax under section 664 or described in section 4947.

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

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

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

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

Part I. Taxpayer Identification Number (TIN)

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

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited liability company (LLC)* on page 2), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note. See the chart on page 4 for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration office or get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting www.irs.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

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

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

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

Part II. Certification

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

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

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

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

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

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

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

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

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee ³
5. Sole proprietorship or disregarded entity owned by an individual	The actual owner ¹
6. Disregarded entity not owned by an individual	The owner ³
7. A valid trust, estate, or pension trust	
8. Corporate or LLC electing corporate status on Form 8832	Legal entity ⁴
9. Association, club, religious, charitable, educational, or other tax-exempt organization	The corporation
10. Partnership or multi-member LLC	The organization
11. A broker or registered nominee	The partnership
12. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The broker or nominee
	The public entity

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

² Circle the minor's name and furnish the minor's SSN.

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

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 1.

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

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA, or Archer MSA or HSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You must provide your TIN whether or not you are required to file a tax return. Payers must generally withhold 28% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.

Secure Your Tax Records from Identity Theft

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

To reduce your risk:

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

Call the IRS at 1-800-829-1040 if you think your identity has been used inappropriately for tax purposes.

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

Protect yourself from suspicious emails or phishing schemes.

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

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

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS personal property to the Treasury Inspector General for Tax Administration at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: spam@uce.gov or contact them at www.consumer.gov/idtheft or 1-877-IDTHEFT(438-4338).

Visit the IRS website at www.irs.gov to learn more about identity theft and how to reduce your risk.