

**VIRGINIA HISTORICAL AFRICAN AMERICAN CEMETERY AND GRAVES FUND
FY 2034/2025 APPLICATION FORM**



Virginia Department of Historic Resources
2801 Kensington Avenue
Richmond, VA 23221
www.dhr.virginia.gov/grants

CEMETERY INFORMATION

Cemetery Name:
Address/Location:
Association (church, community, private, etc.):

ELIGIBILITY AND DISBURSEMENT REQUEST

Number of eligible graves present (please attach documentation):
Historical African American Cemetery and Graves Fund Grant Request: \$

APPLICANT INFORMATION

Applicant Name:		
Contact Name/Title:		
Mailing Address:		
City/Town:	State:	ZIP:
Telephone:	Email:	

CEMETERY OWNER INFORMATION (IF DIFFERENT FROM APPLICANT)

Applicant Name:		
Contact Name/Title (if different from Applicant):		
Mailing Address:		
City/Town:	State:	ZIP:
Telephone:	Email:	

PROPOSED USE OF FUNDS

1. If grant request is for routine care and maintenance needs, please describe:

2. If grant request is for monument repair/restoration, please describe:

Have you consulted DHR for guidance? Yes No

3. If grant request is for replacement markers/memorials, please describe:

Have you consulted DHR for guidance? Yes No

4. Please attach an estimated budget breakdown for these activities (if available)

REQUIRED FOR ALL APPLICATIONS

1. Written approval of property owner (if different from applicant)
2. Signed Acknowledgment of Reporting Form
3. Signed Maintenance Agreement Form
4. Completed and signed Virginia W-9
5. Interment List or other records confirming the presence of individual graves meeting program requirements (please contact DHR with questions about appropriate documentation)

SUPPLEMENTAL DOCUMENTATION

Supplemental information (maps, photographs, archaeological or remote sensing survey reports, etc.) is greatly appreciated but not required.

THE FY 2024-25 GRANT SEASON BEGINS JULY 1, 2024 AND ENDS MAY 31, 2025.

APPLICATIONS MAY BE SUBMITTED AT ANY TIME DURING THIS PERIOD AND FUNDS WILL BE AWARDED ON A FIRST COME/FIRST SERVED BASIS

Please mail or scan/email all documents to:
 Joanna Wilson Green
 Department of Historic Resources
 2801 Kensington Avenue
 Richmond, Virginia 23221
joanna.wilson@dhr.virginia.gov

QUALIFIED ORGANIZATIONS/ELIGIBILITY REQUIREMENTS

Any “qualified organization” as defined in § 10.1-2211.2 of the *Code of Virginia* must provide the following:

1. Documentation of active tax-exempt status under 501(c)(3) of the United States Internal Revenue Tax Code.
2. Documentation confirming that preservation and maintenance of historic cemeteries is the primary purpose of the organization.
3. Documentation that the organization is currently registered or actively seeking registration with the Virginia Department of Agriculture and Consumer Services pursuant to Virginia’s Charitable Solicitation of Contributions Law, §§ 57-48 through 57-69 of the *Code of Virginia* or documentation of exemption from the registration requirements of § 57-49.
4. Written approval of the property owner (if different from Applicant).

QUALIFIED PERSONS/ELIGIBILITY REQUIREMENTS

Any “person” as defined in § 1-230 of the *Code of Virginia* must provide the following:

1. A copy of the deed confirming ownership of the cemetery.
2. Documentation that the applicant is currently registered or actively seeking registration with the Virginia Department of Agriculture and Consumer Services pursuant to Virginia’s Charitable Solicitation of Contributions Law, §§ 57-48 through 57-69 of the *Code of Virginia* or documentation of exemption from the registration requirements of § 57-49.

LOCALITIES/ELIGIBILITY REQUIREMENTS

Any locality that applies specifically for funds to support maintenance of an historical African American cemetery or any portion thereof must provide confirmation that the cemetery is located within its jurisdictional boundaries.

**Acknowledgement of reporting requirements for disbursement of funds
appropriated to caring for cemeteries and graves pursuant to
§ 10.1-2211.1 and § 10.1-2211.2**

In order to support the fiscally responsible administration of these funds, the required “certified statement” shall include the following:

1. A detailed reconciliation of the disbursement of funds including payees, dates, amounts and, when necessary, descriptions of expenditures. The reconciliation should follow the reporting format provided and detail disbursements made in the prior state fiscal year (July 1-June 30).
2. A signed, dated, and attested letter from the fund recipient to the VDHR confirming the validity and accuracy of the reconciliation.

Reporting Deadline:

All certified statements and accompanying documentation as outlined above shall be received by the VDHR within 90 days after July 1st of each year. After review of the documentation, if more detailed information is required, that information must be provided to DHR's Grants Manager.

§ 10.1-2211.1(A). Disbursement of funds appropriated for caring for Revolutionary War cemeteries and graves.

“...All such associations, through their proper officers, are required after July 1 of each year to submit to the Director a certified statement that the funds disbursed to the association or organization in the preceding fiscal year were or will be expended for the routine maintenance of cemeteries and graves specified in this section and in erecting and caring for markers, memorials, and monuments to the memory of such soldiers, sailors, and persons rendering service to the Patriot cause in the Revolutionary War. If a cemetery association fails to comply with any of the requirements of this section, such association shall be prohibited from receiving moneys allocated under this section for all subsequent fiscal years until the association fully complies with the requirements...”

§ 10.1-2211.2(D). Disbursement of funds appropriated for caring for historical African American cemeteries and graves.

“Each qualified organization, through its proper officer, shall after July 1 of each year submit to the Director a certified statement that the funds appropriated to the organization during the preceding fiscal year were or will be expended for the purposes set forth in subsection C. No organization that fails to comply with any of the requirements of this section shall receive moneys allocated under this section for any subsequent fiscal year until the organization fully complies with the requirements.”

RECIPIENT ACKNOWLEDGEMENT OF REPORTING REQUIREMENTS

Funding Recipient/Responsible Party Signature

Date

Cemetery Name / Location

CEMETERY ROUTINE MAINTENANCE AGREEMENT

ELIGIBLE USES OF FUNDING PROVIDED UNDER §10.1- 2211.1 & 2211.2

ACCEPTABLE:

- Vegetation management
 - Mowing or trimming grass
 - Trimming or pruning trees and shrubs
 - Removal of climbing vines and invasives and fallen trees/limbs
- Care of existing markers and monuments
 - Conditions assessments
 - Basic cleaning
 - Professional repairs or resetting
- Installation of replacement markers (NOTE: original markers must be documented, if present, as part of funding request – DHR must provide prior written approval for replacement marker installation)
- Maintenance and repair of existing fences, walls, and other plot enclosures
 - Conditions assessments
 - Treatment of rust/corrosion in iron fencing
 - In-kind repairs to stone, brick, and concrete walls and enclosures
 - In-kind repairs to wood and woven wire fencing
- Maintenance and in-kind repair of existing mausoleums and other aboveground structures
 - Conditions assessments
 - Professional repairs
- Installation of interpretive or wayfinding signage
- In-kind repairs to existing roads, paths, and parking areas
- Preservation Planning, including pre-approved Ground Penetrating Radar (GPR) survey

NOT ACCEPTABLE (INCLUDES BUT IS NOT LIMITED TO):

- Removal of standing trees
- New markers and monuments (other than memorials installed on currently unmarked graves with prior DHR approval)
- Chemical cleaning, bleaching, or power washing of existing markers and monuments
- New construction
- New fencing
- Excavation/ground disturbance (other than that required for installation of DHR-approved replacement markers, resetting of existing monuments, and replacement of fencing)
- Employee salaries
- Equipment purchase
- Drainage/erosion mitigation
- Ground Penetrating Radar (GPR) not pre-approved by DHR

I acknowledge and understand the eligible uses of these state funds. If these funds are passed to another entity/organization/group/person that will perform the work, I understand that it is my responsibility to ensure that the terms of this agreement are understood by all parties involved.

Funding Recipient/Responsible Party Signature: _____ Date _____
Cemetery Name: _____

CITIZENS' GUIDE TO CEMETERY MAINTENANCE

In general, DHR strongly recommends thorough documentation of the cemetery both BEFORE and AFTER any maintenance, repair, rehabilitation, or other work. This documentation can be useful to future caretakers and may also be helpful with fundraising and increasing public awareness of your unique historic resource. Please contact DHR with any questions.

Vegetation Management:

1. Ornamental and traditional plantings: In Virginia, several plant and tree species were traditionally used as both ornaments and grave markers. We recommend taking care not to damage or remove the following species as they may have been purposefully planted by the family or community:
 - a. Trees: include willow, holly, magnolia, oak, cedar, dogwood.
 - b. Shrubs: include gardenia, camellia, sweetbush, boxwood, rose.
 - c. Plants: include flowering bulbs (daffodil, crocus), periwinkle/vinca, running cedar, yucca.
2. Mowing/trimming grass: Try to avoid using riding or deck mowers around monuments, fences and other cemetery features (these are difficult to control in tight spaces, and the blades can throw rocks or otherwise damage fragile headstones). Hand-trimming around monuments and fences is best when possible. If string trimmers are used, we recommend installing the lightest/softest cord available and keeping the head of the trimmer aimed at the ground and away from monuments, fences, etc. Try to keep grass clippings from accumulating on headstones - wet or decomposing grass causes staining and biological growth that can be very difficult to remove.
3. Trimming/pruning trees and shrubs: Regular maintenance of trees and shrubs can prevent damage to headstones and other cemetery features. Removal of dying, dead, or unstable limbs before they can fall is recommended if this activity can be done safely. Pruning trees and shrubs away from headstones allows air to circulate, which can help to prevent mildew, moss, and other biological growth. Trees that show signs of disease, crown death, or other loss of stability should be assessed by a tree specialist to determine whether they pose a threat to headstones or graves. If trees must be removed this should be performed by a professional tree service. Stumps should be left in place, not pulled or otherwise removed. A stump grinder may be used if the stump is located away from monuments or other cemetery features. NOTE: grant funds cannot be used for removal of standing trees.
4. Climbing vine removal: Vine species that do not attach themselves to monuments (honeysuckle, kudzu, etc.) can be removed by clipping at ground level and gently pulling away. Vine species that attach (including all species of ivy) should be clipped at the ground surface and again at about six inches up the stem, and then be allowed to die back completely. Once the vine has died back completely – leaves dry, stems snap easily – gently pull the vegetation away from the monument. If the vine does not easily release, leave it alone and try again in a few weeks.
5. Herbicide use: Broadcast herbicides (both sprays and granular forms) are generally not recommended as they can cause spalling or staining of monuments. To avoid damaging headstones and fences, herbicide can be painted onto the cut ends of removed vines, saplings, etc. with a small paintbrush to discourage regrowth. Be sure to read all directions and use protective clothing and safety glasses.

Care of Existing Monuments:

1. Conditions assessment: When possible, a conditions assessment of all markers, fences, and other cemetery features is recommended. This should include both written and photographic documentation for future reference. Inscriptions should be recorded.
 - a. Monuments: Is the monument in place, leaning, or fallen? What is it made of? Is the inscription legible and can it be transcribed? Is there any visible damage to the monument and, if so, what kind/where? Is there any visible biological growth and, if so, what kind/where?

- b Fences: What is the fence made of? Is the fence in place, leaning, or fallen? Are portions missing? Does the fence enclose the entire cemetery? If not, how many monuments or other markers does the fence enclose? What is it made of? Is there any visible damage and, if so, what kind/where? Is there any visible biological growth and, if so, what kind/where?
 - c Walls and other enclosures: What type of wall/enclosure? Is it intact or damaged in any way? Does it enclose the entire cemetery? If not, how many monuments or other markers does it enclose? Is there any visible damage and, if so, what kind/where? Is there any visible biological growth and, if so, what kind/where?
- 2 Basic cleaning: The Department of Historic Resources recommends that monuments be cleaned with nothing stronger than clear running water and a soft, natural-bristle brush, using circular motions to avoid abrading the monument. If soiling or biological growth does not respond to this method, the Department strongly recommends contacting the Department or a conservation professional. Use of chemical cleansers, bleach, or power washing is not allowable under this grant.
- a The black crust often visible on marble monuments cannot be effectively treated – it is an environmental byproduct resulting from a chemical reaction between the marble and acid rain. Attempts to remove this crust will result in damage to the underlying stone.
 - b Mosses may sometimes be removed by thoroughly wetting the accumulation and carefully peeling it away with a wooden or rubber spatula. If the moss does not easily come away, or if any evidence of stone damage is noted, do not attempt further removal.
 - c Lichens grow beneath the surface of stone monuments and are extremely difficult to remove without damage to the underlying stone. If lichen removal is desirable the Department strongly recommends working with a conservation professional to prevent damage.
- 3 Repairs: The Department recommends working with a trained stonemason or monument company when monuments require repair. The use of mortar, epoxy, mastic, and other commercially available adhesives is not recommended as repairs made using these materials are unreliable at best and may result in the monument failing in another location.
- 4 Resetting: Stone generally weighs between 150 and 175 pounds per cubic foot. This means that the average monument may outweigh the person attempting to reset it – a recipe for considerable damage to both the stone and anyone around it. As a result, the Department recommends that leaning or fallen monuments be reset by a monument company or trained cemetery personnel.

Installation of Replacement Markers: Metal stake markers, wooden crosses, and small modern markers that lie flat on the ground may be relatively easily installed by cemetery caretakers. The Department recommends that larger or upright monuments be installed by a monument company to avoid injury. Note: care should be taken to avoid excavation of more than a few inches as the depth of historic interments is notoriously unpredictable. Graves may be as shallow as 1.5 feet below modern ground surface. DHR must pre-approve replacement markers.

Maintenance and Repair of Fences, Walls and Other Enclosures:

- 1 Conditions assessment: As with monuments, this should include both written and photographic documentation.
- 2 Treatment of decorative iron fencing: Painted fencing that is generally in good condition can be treated where necessary with a commercial rust inhibitor and repainted. Unpainted fencing and fencing that is damaged or missing sections should be assessed and treated by a professional.
- 3 In-kind repairs to stone, brick, and concrete walls and enclosures: “In-kind” is replacement with materials matching that which already exists. Protective clothing and safety gear is recommended when working with stone and brick.
- 4 In-kind repairs to wood and woven wire fencing: Rotted or broken fenceposts should be replaced in the existing postholes. Additional excavation should be avoided.

Maintenance and Repair of Mauseoleums and Other Structures: Mausoleums, crypts, and other fully or partially aboveground funerary structures can be constructed of stone, brick, concrete, or a mixture of building materials. Repairs should be performed by or under the supervision of a mason. As these structures usually house human remains, the Department strongly recommends that efforts be made to contact the family or descendants and request permission if the structure must be opened or dismantled in any fashion. DO NOT expose or disturb human remains without first contacting the Department.

Installation of Wayfinding and Interpretive Signage: To avoid inadvertent disturbance of interments, the Department recommends installation of wayfinding and other signage along public paths and roadways only. If installation at or near gravesites is preferred, care should be taken.

In-kind Repairs to Existing Paths, Roads, and Parking Areas: The Department recommends the use of same or similar surface treatments when repairing existing paths, roads, and parking areas. The use of heavy machinery and mechanical regrading should be avoided.

Preservation Planning: Hiring an experienced professional to draft a preservation plan for a historic cemetery is highly recommended for any organization that is responsible for maintaining a cemetery. A useful preservation plan, at a minimum, should consist of the following components: a Mission Statement; an Inventory and Documentation of Cemetery Resources; a Condition Assessment of Identified Resources, and a Maintenance and Treatment Plan to include a priority schedule of maintenance and treatment based on severity of threat and budget.

Ground Penetrating Radar (GPR) can be a useful tool for identifying potential grave locations and other soil features. Organizations considering this type of survey should be aware that results will vary depending on the age of the cemetery, the depth of interment, the type(s) of soil present, the presence of heavy undergrowth or debris, and other factors. In order to obtain the best results, it is essential that this work be designed, performed, and interpreted by trained professionals, preferably those with experience in surveying cemetery properties. In order to obtain funding for this activity, a scope of work and operator resumes must be reviewed and approved in advance by DHR.

Request for Taxpayer Identification Number and Certification



Section 1 - Taxpayer Identification

- Social Security Number (SSN)**
- Employer Identification Number (EIN)**

Please select the appropriate Taxpayer Identification Number (EIN or SSN) type and enter your 9 digit ID number . The EIN or SSN provided must match the name given on the "Legal Name" line to avoid backup withholding. If you do not have a Tax ID number, please reference "Specific Instructions - Section 1." If the account is in more than one name, provide the name of the individual who is recognized with the IRS as the responsible party.

Unique Entity Identifier (UEI) (see instructions)

Legal Name:

Business Name:

Entity Type

Entity Classification

Exemptions (see instructions)

- | | |
|--|--|
| <input type="checkbox"/> Individual | <input type="checkbox"/> Corporation |
| <input type="checkbox"/> Sole Proprietorship | <input type="checkbox"/> S-Corporation |
| <input type="checkbox"/> Partnership | <input type="checkbox"/> C-Corporation |
| <input type="checkbox"/> Trust | <input type="checkbox"/> Disregarded Entity |
| <input type="checkbox"/> Estate | <input type="checkbox"/> Limited Liability Company |
| <input type="checkbox"/> Government | <input type="checkbox"/> Partnership |
| <input type="checkbox"/> Non-Profit | <input type="checkbox"/> Corporation |

- | | |
|--|--|
| <input type="checkbox"/> Professional Services | <input type="checkbox"/> Medical Services |
| <input type="checkbox"/> Political Subdivision | <input type="checkbox"/> Legal Services |
| <input type="checkbox"/> Real Estate Agent | <input type="checkbox"/> Joint Venture |
| <input type="checkbox"/> VA Local Government | <input type="checkbox"/> Tax Exempt Organization |
| <input type="checkbox"/> Federal Government | <input type="checkbox"/> OTH Government |
| <input type="checkbox"/> VA State Agency | <input type="checkbox"/> Other |

Exempt payee code (if any):

 (from backup withholding)

Exemption from FATCA reporting code (if any):

Contact Information

Legal Address:

Name:

Email Address:

City: State : Zip Code:

Business Phone:

Remittance Address:

Fax Number:

Mobile Phone:

City: State : Zip Code:

Alternate Phone:

Section 2 - Certification

Under penalties of perjury, I certify that:

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

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

Printed Name:

Authorized U.S. Signature:

Date:

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

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS a percentage of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, 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 Section 2 Certification 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.

What is FATCA reporting? The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting.

Updating Your Information

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

Penalties

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

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

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

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

Specific Instructions

Section 1 - Taxpayer Identification

Check the appropriate Tax Identification Number (TIN) type. Enter your EIN/SSN in the space provided. If you are a resident alien and you do not have and /or 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.

Number (SSN)" box and enter the SSN of the sole proprietor.

e. If you are a Single-Member LLC that is disregarded as an entity, check the "Social Security Number (SSN)" box and enter the member's SSN.

Note: If an LLC has one owner, the LLC's default tax status is "disregarded entity". If an LLC has two owners, the LLC's default tax status is "partnership". If an LLC has elected to be taxed as a corporation, it must file IRS Form 2553 (S Corporation) or IRS Form 8832 (C Corporation).

Vendors are requested to enter their **Unique Entity Identifier Number (UEI)**, if applicable. See number requirement below.

Unique Entity Identifier (UEI) number requirement. The United States Office of Management and Budget (OMB) requires all vendors that receive federal grant funds have their UEI number recorded with and subsequently reported to the granting agency. If your entity is registered in SAM.gov today, your Unique Entity ID (UEI) has already been assigned and is viewable in SAM.gov

Legal Name. If you are an individual, you must generally enter the name shown on your social security card. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name. If the account is in joint names, list first and then circle the name of the person or entity whose number you enter in Part I of the form. If you are using a name other than that which is listed on a Social Security Card, please enter the legal entity name **as filed with the IRS**. In general, enter the name shown on your income tax return. Do not enter a Disregarded Entity Name on this line.

Business Name. Business, Disregarded Entity, trade, or DBA ("doing business as") name.

Entity Type. Select the appropriate entity type.

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

Partnership. A partnership is an entity reflecting a relationship existing between two or more persons who join to carry on a trade or business. Enter the partnerships entity's name on the "Legal Name" line. This name should match the name shown on the legal document creating the entity. You may enter your business, trade, or "doing business as (DBA) name on the "Business Name" line.

Trust. A legal entity that acts as fiduciary, agent or trustee on behalf of a person or business entity for the purpose of administration, management and the eventual transfer of assets to a beneficial party. Enter the name of the legal entity on the "Legal Name" line.

Estate. A separate legal entity created under state law solely to transfer property from one party to another. The entity is separated by law from both the grantor and the beneficiaries. Enter the name of the legal entity on the "Legal Name" line.

Corporation. A company recognized by law as a single body with its own powers and liabilities, separate from those of the individual members. Enter the entity's name on the "Legal Name" line and any trade or "doing business as (DBA)" name on the "Business Name" line.

S-Corporation. A corporation that is taxed like a partnership: a corporation in which five or fewer people own at least half the stock. Enter the entity's name on the "Legal Name" line and any trade or "doing business as (DBA)" name on the "Business Name" line.

C-Corporation. A business that is taxed as a separate entity: a business taxed under Subchapter C of the Internal Revenue Code and legally distinct from its owners. Enter the entity's name on the "Legal Name" line and any trade or "doing

Corporations are exempt from backup withholding for certain payments, such as interest and dividends. Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.

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

The following codes identify payees that 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, agencies, 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 possession of the United States
- 7 - A futures commission merchant registered with the Commodity Futures Trading Commission
- 8 - A real estate investment fund
- 9 - An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10 - A common trust fund operated by a bank under section 584(a)
- 11 - A financial institution
- 12 - A middleman known in the investment community as a nominee or custodian
- 13 - A trust exempt from tax under section 664 or described in section 4947.

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

IF the payment is for... THEN the payment is exempt for...

Interest and dividend payments	All exempt payees except for 7 payments
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

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

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

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

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. Get **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 get Forms W-7 and SS-4 from the IRS by calling 1-800-TAX-FORM (1-800-829-3676) or from the IRS's Internet Web Site www.irs.gov.

If you do not have a TIN, write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester. **Note:** *Writing "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.*

Enter the TIN which coincides with the 'Legal Name' provided on the form.

- If you are an individual, check the "Social Security Number (SSN)" box and enter the SSN.
- If you are a Grantor or Revocable Trust, check the "Social Security Number (SSN)" box and enter the SSN of the Grantor.
- If you are a Resident Alien, check the "Social Security Number (SSN)" box and enter your SSN or your ITIN (IRS Individual Taxpayer Identification Number).
- If you are a Sole Proprietor, check the "Social Security

business as (DBA)" name on the "Business Name" line.

Limited liability company (LLC). An LLC with at least two members is classified as a partnership for federal income tax purposes unless it files Form 8832 and affirmatively elects to be treated as a corporation. Enter the name of the partnership or corporation. An LLC with only one member is treated as an entity disregarded as separate from its owner for income tax purposes (but as a separate entity for purposes of employment tax and certain excise taxes), unless it files Form 8832 and affirmatively elects to be treated as a corporation. If you are a single-member LLC (including a foreign LLC with a domestic owner) that is **disregarded** as an entity separate from its owner, **enter the owner's name on the "Legal Name" line.** **Caution:** *A disregarded domestic entity that has a foreign owner must use the appropriate Form W-8.*

Contact Information. Enter your contact information.

Enter your **Legal Address.** Enter your **Remittance Address.** A **Remittance Address** is the location in which you or your entity receives business payments.

Enter your **Business Phone Number.** Enter your **Mobile Phone Number**, if applicable. Enter your **Fax Number**, if applicable. Enter your **Email Address.**

For clarification on any of the fields, see www.irs.gov.

Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the Exemptions box, any code(s) that may apply to you. See Exempt payee code and Exemption from FATCA reporting code.

Exempt payee code. Generally, individuals (including sole proprietors) are not exempt from backup withholding.

institution is subject to these requirements.

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 possession of the United States, or any of their political subdivisions or instrumentalities

D - A corporation in the stock of which is regularly traded on one or more established securities markets, as described in Reg. 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 Reg. 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

Section 2 - Certification

To establish to the paying agent that your TIN is correct, you are not subject to backup withholding, or you are a U.S. person, or resident alien, sign the certification on Form W-9.

For a joint account, only the person whose TIN is shown in Part I should sign (when required).