AGENDA

COMMUNITY REDEVELOPMENT BOARD
JUNE 4, 2024
AT 4:00 PM
COMMISSION CHAMBERS
121 SW FLAGLER AVE.
STUART, FLORIDA 34994

COMMUNITY REDEVELOPMENT BOARD

Chair - Tom Campenni
Vice Chair - Mark Brechbill
Board Member - Anita Cocoves
Board Member - Aaron Hawkins
Board Member - Frank McChrystal
Board Member - Bonnie Moser
Board Member - Andy Noble

ADMINISTRATIVE

CRA Executive Director - Pinal Gandhi-Savdas
Board Secretary - Susej T. Meleqi

Agenda items are available on our website at http://www.cityofstuart.us
Phone: (772) 288-5306. Fax: (772) 288-5305. E-mail: mkindel@ci.stuart.fl.us

In compliance with the Americans with Disabilities Act (ADA), anyone who needs a special accommodation to attend this meeting should contact the City's ADA coordinator at 772-288-5306 at least 48 hours in advance of the meeting, excluding Saturday and Sunday.

If a person decides to appeal any decision made by the Board with respect to any matter considered at this meeting, he will need a record of the proceeding, and that for such purpose he may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.

(RC) next to an item denotes there is a City Code requirement for a Roll Call vote.
(QJ) next to an item denotes that it is a quasi-judicial matter or public hearing.

CALL TO ORDER

ROLL CALL

PLEDGE OF ALLEGIANCE

APPROVAL OF AGENDA

APPROVAL OF MINUTES

1. APPROVAL OF 05/07/2024 CRB MINUTES

COMMENTS FROM THE PUBLIC (Non-Agenda Related) (3 Minutes Max.)

COMMENTS BY BOARD MEMBERS (Non-Agenda Items)

ACTION ITEMS

2. DISCUSSION & DELIBERATION ON BUSINESS IMPROVEMENT GRANT PROGRAM (BIRP) GUIDELINES

STAFF UPDATE

ADJOURNMENT

WHAT IS CIVILITY? Civility is caring about one's identity, needs and beliefs without degrading someone else's in the process. Civility is more than merely being polite. Civility requires staying "present" even with those persons with whom we have deep-rooted and perhaps strong disagreements. It is about constantly being open to hear, learn, teach and change. It seeks common ground as a beginning point for dialogue. It is patience, grace, and strength of character. Civility is practiced in our City Hall.

PUBLIC COMMENT: If a member of the public wishes to comment upon ANY subject matter, including quasi-judicial matters, please submit a Request to Speak form. These forms are available in the back of the Commission Chambers, and should be given to the City Clerk prior to introduction of the item number you would like to address.

CONSENT CALENDAR: Those matters included under the Consent Calendar are self-explanatory, non-controversial, and are not expected to require review or discussion. All items will be enacted by one motion. If discussion on an item is desired by any City Commissioner that item may be removed by a City Commissioner from the Consent Calendar and considered separately. If an item is quasi-judicial it may be removed by a Commissioner or any member of the public from the Consent Calendar and considered separately.

QUASI-JUDICIAL HEARINGS: Some of the matters on the Agenda may be "quasi-judicial" in nature. City Commissioners will disclose all ex-parte communications, and may be subject to voir dire by any interested party regarding those communications. All witnesses testifying will be "sworn" prior to their testimony. However, the public is permitted to comment without being sworn. Unsworn testimony will be given appropriate weight and credibility by the City Commission.

CITY OF STUART, FLORIDA
AGENDA ITEM REQUEST
Community Redevelopment Board

Meeting Date: 6/4/2024 **Prepared by:** Susej Meleqi

Title of Item:
APPROVAL OF 05/07/2024 CRB MINUTES

Summary Explanation/Background Information on Agenda Request:
APPROVAL OF 05/07/2024 CRB MINUTES

Funding Source:
N/A

Recommended Action:
Approve minutes.

ATTACHMENTS:
1. 05072024 CRB Minutes

MINUTES
COMMUNITY REDEVELOPMENT BOARD OF THE CITY OF STUART
MAY 7, 2024
AT 4:00 PM
COMMISSION CHAMBERS
121 SW FLAGLER AVE.
STUART, FLORIDA 34994

COMMUNITY REDEVELOPMENT BOARD

Chair - Tom Campenni
Vice Chair - Mark Brechbill
Board Member - Anita Cocoves
Board Member - Aaron Hawkins
Board Member - Frank McChrystal
Board Member - Bonnie Moser
Board Member - Andy Noble

ADMINISTRATIVE

CRA Executive Director - Pinal Gandhi-Savdas
Board Secretary - Susej T. Meleqi

CALL TO ORDER

4:01 PM

ROLL CALL

PRESENT: Chair Campenni, Vice Chair Brechbill, Board Member Cocoves, Board Member Hawkins, Board Member McChrystal, Board Member Moser, Board Member Noble
ABSENT:

PLEDGE OF ALLEGIANCE

1. ADVISORY BOARD MEMBER OATH

Lee Baggett, City Attorney, swore in Anita Cocoves.

4:01 PM Board Member Noble arrived.

APPROVAL OF AGENDA

4:02 PM MOTION: Approve.
MOVED BY: Mark Brechbill
SECONDED BY: Bonnie Moser
Motion approved unanimously.

APPROVAL OF MINUTES

2. APPROVAL OF 04/02/2024 CRB MINUTES (RC)

4:02 PM MOTION: Approve.
MOVED BY: Mark Brechbill
SECONDED BY: Andy Noble
Motion approved unanimously.

COMMENTS FROM THE PUBLIC (Non-Agenda Related) (3 Minutes Max.)

None.

COMMENTS BY BOARD MEMBERS (Non-Agenda Items)

None.

4:03 PM Board Member Hawkins arrived.

ACTION ITEMS

3. DISCUSSION AND DELIBERATION OF LANDSCAPE CODE REQUIREMENTS OUTLINED IN SECTION 6.04.00 OF THE CITY OF STUART LAND DEVELOPMENT CODE.

Pinal Gandhi-Savdas, CRA Executive Director, presented the item and stated she is looking for feedback from the Board for any changes to the landscape code. She shared comments from former Board Member Schroth at a previous meeting and Board Member Moser.

Board Member McChrystal spoke about the current code and different communities around the City that over plant.

Board Members continued to speak about former Board Member Schroth's comments.

Vice Chair Brechbill stated he would like to add language to rein in those developers who simply just cut down the trees and have enforcement on behalf of the City.

Chair Campenni would like Development to review and if they believe it should come back to the Board.

Board Members continued to discuss and provided feedback.

City Attorney Baggett stated the Board's duties and responsibilities and said the Landscape Code would be approved by the Local Planning Agency with the CRB's recommendations.

Vice Chair questioned the meaning of Urban District and how it fits in the CRA.

Mrs. Gandhi-Savdas and Kris McCrain, Principal Planner explained.

STAFF UPDATE

Mrs. Gandhi-Savdas shared with the Board Members that she has added "Sealant - clear coat with UV protection", which is to cover the murals and ensure they are protected from the sunlight.

ADJOURNMENT

4:33 PM

Susej T. Meleqi, Board Secretary **Tom Campenni, Chair**

Minutes to be approved at the CRB Meeting this 4th day of June, 2024.

CITY OF STUART, FLORIDA
AGENDA ITEM REQUEST
Community Redevelopment Board

Meeting Date: 6/4/2024 **Prepared by:** Jordan Pinkston

Title of Item:
DISCUSSION & DELIBERATION ON BUSINESS IMPROVEMENT GRANT PROGRAM (BIRP) GUIDELINES

Summary Explanation/Background Information on Agenda Request:
Summary

The intent of the Business Improvement Grant Program is to further the CRA Plan objectives to eliminate blight by assisting property and business owners in the redevelopment of existing buildings and site improvements within the CRA, improve property values by creating an aesthetically attractive frontage that is inviting and improves visitors' experiences, and stimulates private investment.

Since the program was amended in 2021 to encourage property owners to upgrade landscaping, we have received fifteen applications with various improvement requests, such as pole sign replacement, exterior paint, parking lot improvements, awning repairs and replacement, seating, fencing, etc. Most of these applications offered landscape enhancements as part of their original application request to meet the minimum point requirements for funding. However, some applications require staff to make significant recommendations to amend original proposals to be considered eligible. Staff has noticed an increase in push back from applicants regarding landscape recommendations. Concerns stem from the additional expense of adding permanent landscape improvements with potential irrigation systems, which is not required in the current guidelines. Also, with the current guidelines in place, staff cannot recommend funding for any improvements that do not include landscaping, even if the improvements are necessary and/or beneficial to the property.

For example, staff allocated $50,000 in FY2023, $30,000 of which was awarded to three applicants during the first cycle. The board requested to have a second application cycle in hopes of awarding the remaining $20,000 allocated for the program. The CRA received 7 applications for the second FY2023 application cycle, which exceeded the total remaining funds. The Community Redevelopment Board voted 3/1 in favor of approving the eligible applications with the following conditions:

1. Irrigation shall be installed to preserve landscaping enhancements to all applications that include landscaping.
2. The total grant match for eligible improvements will be reduced by 33%.
3. Upon CRA approval, the applicant will have one year for project completion. If the project is not completed, is not approved in its final inspection, or does not receive a certificate of occupancy (if applicable) within one year of approval of the grant, the grant award shall expire. If approved Business Improvement Grant applicants for FY2023 Cycle #2 opt out of the program or their award expires, unused funding from Cycle #2 will be distributed to the remaining completed applicants up to their original match request.

However, the Community Redevelopment Agency decided to move forward with funding each application in full without accepting the conditions approved by the Community Redevelopment Board.

There are other cities and counties in Florida that offer a similar program to support facade improvements as part of their economic development initiatives to revitalize commercial properties, attract businesses and enhance the aesthetic appeal of the downtown area, special districts, and commercial areas. Staff are hopeful that both the CRB and CRA can revisit the Business Improvement Reimbursement Program (BIRP) guidelines to ensure the success of the program and encourage applicants to apply.

Staff is looking for feedback on program guidelines, eligible improvements, irrigation system requirements for landscaping, and amendments to the program to meet the CRA Plan objectives.

Background

The Property Improvement Program Grant was launched in 2009 to encourage visible, exterior improvements to commercial and residential properties in the CRA. The grant program provided a matching grant of up to $4,000 per property. The grant was eligible for improvements such as windows, doors, signage, landscaping, roofing, architecture, streetscaping, parking lots, decorative shutters, and other improvements. The program had successful applications for projects including signs, awnings, new windows, landscaping, architectural design, roof repairs, porch enclosures, and driveways.

The program was amended in 2016/2017 and renamed to Business Improvement Reimbursement Program (BIRP). The program provided a reimbursement grant of up to $10,000 per property to match private funds. The grant was available to commercial businesses for exterior improvements that enhanced the property with improvements including window and door replacements, decorative shutters, signage, landscaping, parking lots/driveways, streetscape (benches, shade trees, bike racks), architecture (addition of balconies, porches, or arcades), and other exterior facade improvements were considered on a case-by-case basis.

The Program was amended in 2018 to replace eligible exterior improvements from “exterior signage” to “replacement of non-confirming pole signs to conforming freestanding or monument signs” to encourage and provide financial support for bringing exterior signage into compliance with the City’s Land Development Code and enhance the appearance of the property.

At the direction of the Board, the program was significantly amended in 2021 to encourage commercial property owners to upgrade landscaping on private property and bring it into compliance with the City’s Landscape Code, where feasible, since many of the properties within the CRA were constructed prior to the adoption of the Code. The amendment encourages property owners to upgrade landscaping to enhance the visible appearance of the property and provide shade along streets. We strongly encourage these improvements along the perimeter property lines that abut the public right-of-ways and interior parking lots.

Also, the evaluation matrix was amended to further encourage the property owners to provide landscape improvements as part of the overall site improvements and restricts funding for improvements such as replacement of windows and doors, replacement of existing awnings, exterior painting and lighting, and decorative shutters. These improvements are eligible for funding only as part of a more comprehensive site improvement.

The CRA continues to make outreach efforts to promote the program, which includes distributing an electronic newsletter to the City's contact list, distributing flyers to local businesses, mailing postcards to local business owners, and social media outlets such as Twitter, Facebook, Instagram.

Funding Source:
The CRB and CRA Board approve $50,000 in CRA TIF funding each fiscal year for the program.

Recommended Action:
Provide staff with direction on amending the Business Improvement Grant Program guidelines to ensure the program's success and that the program goals and objectives are met.

ATTACHMENTS:

1. BIRP FY2024_Application Packet

STUART COMMUNITY REDEVELOPMENT AGENCY

BUSINESS IMPROVEMENT REIMBURSEMENT PROGRAM

PROGRAM DESCRIPTION:

The City of Stuart Community Redevelopment Agency (CRA) Business Improvement Reimbursement Program is an incentive program designed to encourage visible, exterior improvements to commercial businesses in the Stuart Community Redevelopment Area.

The grant program provides a reimbursement grant of up to $10,000 of public funds per property to match private funds to pay for the design and completion of property improvements. The grant shall be available for commercial businesses which may qualify for a reimbursement of 50% of the applicant's total project costs up to $10,000.

The CRA recognizes that many properties within the Community Redevelopment Area were constructed before the adoption of the City's current landscape code. This has left the CRA with many commercial properties that provide little, if any, aesthetic appeal. It is the intent of the CRA to rectify this situation by encouraging all eligible applicants to upgrade landscaping along the perimeter of a commercial property that abuts a public right-of-way and interior parking lot landscaping to enhance the visible appearance of the property and provide shade along streets to improve walkability. If there are site limitations, the applicant may consider planting shade trees within the City's right-of-way adjacent to their property. This may include but not limited to asphalt removal, plant materials, xeriscaping, native plants, shade trees, and irrigation systems. Where the landscaping cannot reasonably be provided, the applicant is requested to provide a justification statement for why it can't be met.

The grant cycle is open October 1, 2023 through January 26, 2024. To be eligible for consideration, applicant must submit a completed application by **5 PM on Friday, January 26, 2024** at the City Hall, CRA office located at 121 SW Flagler Avenue, Stuart. Funds are limited and subject to availability. Funding may be appropriated annually in the CRA budget. The continuation of the program is subject to the availability of funds in the CRA budget.

ELIGIBILTY:

- All owners of a licensed business within the Stuart Community Redevelopment Area shall be eligible for the program. Refer to attached CRA map.
- The property owner is the applicant; however, if the property is currently leased to a tenant, then the application and agreement must be jointly executed by both the owner and the tenant.
- Residential, non-profit and City owned/leased properties are not eligible.
- First time applications will receive priority consideration for funding allocation.

- Properties must not have building code or code enforcement issues. City staff will verify this during its due diligence.

- Property must not have any tax liens and must be current on property taxes paid to the City of Stuart.

- Commercial Businesses must have a current Business Tax License with the City of Stuart.

ELIGIBLE IMPROVEMENTS:

The Stuart CRA Business Improvement Reimbursement Program shall provide, on a reimbursement basis, 50% matching grant for eligible exterior improvements, up to $10,000, which are consistent with and further the implementation of the Stuart Community Redevelopment Plan and City of Stuart Land Development Code, and visible from the roadway. Funds may be used for one or more of the following types of enhancements as a part of an improvement program:

- Restoring or sustainably beautifying or enhancing the façade or elevation of a commercial building.

- Exterior architectural amenities to provide shade over the public right-of-way/sidewalk *(e.g., addition or improvement of new awnings, balconies, porches, entryways, or arcades)* excluding Downtown Outdoor Dining Program establishments.

- Landscaping improvements around the permitter of a property that abuts a public right-of-way and interior parking lot landscaping. This may include but not limited to asphalt removal, plant materials, xeriscaping, native plants, shade trees, and irrigation system.

- Replacement of non-conforming pole signs to conforming freestanding or monument signs.

- Property improvements such as lighting, fencing, benches, bicycle racks, walkway and driveway improvements, parking lot improvements.

- Architectural, engineering or landscape architectural services for design to be funded through this program (maximum of $500 in grant funding).

The following is not eligible for funding on its own, but it may be funded as part of a more comprehensive façade improvement: replacement of windows and doors, replacement of wall air-conditioning units on a building to energy efficient central air conditioning system, replacement of existing awnings, exterior cleaning and painting, exterior lighting, decorative Bahama or Colonial Shutters, exterior signage and dumpster enclosures.

NOTE: All improvements proposed with this grant application must be consistent with the Community Redevelopment Plan and the Land Development Code overlay design guidelines.

MAINTENANE OF IMPROVEMENTS:

The applicant shall assume responsibility for maintenance of improvements funded with the grant for a <u>minimum of three (3) years</u>. Failure to maintain can negatively impact future funding of projects for the subject property.

EVALUATION CRITERIA STANDARDS:

The following factors shall be considered in determining whether to award a grant. Grant applications must score a minimum of sixty (60) points to be considered for funding. A score of sixty (60) or more points does not guarantee funding. All funding is contingent of remaining fund availability.

The following evaluation matrix is a guide to assist the city staff in the evaluation process and provide a recommendation to the Community Redevelopment Board (CRB) and Community Redevelopment Agency (CRA) Board:

Evaluation Criteria	**Possible Points**	**Awarded Points**
Visual Impact • Improvement in the attractiveness of the location and the level of blight or deterioration removed; • Highly visual elements of the buildings are being improved and visible from the street; • For building facades that are not visible from the street, the improvements allowed will serve to remove blight or deterioration condition; • Level of improvements impact on overall appearance of the property.	30	
Urban Street Impact • Upgrade landscaping around the perimeter of the property that abuts the public right-of-way and interior parking lot; or within the public right-of-way if there are site limitations. • Bike racks, benches, lighting, etc. • Level of improvements improve the pedestrian and transportation functionality of the property.	30	
Economic Impact • Amount of additional funding expended by business; • Facade project is part of a larger project that improves other exterior or interior parts of the building); • Reuse of vacant or underutilized property; • Adjacent to other CRA projects (e.g., streetscape improvements, sidewalks, neighborhood improvements); • Location within high traffic and/or high visibility area (e.g., Federal Highway, Dixie Highway, Ocean Blvd., Martin Luther King Jr. Blvd., Old Downtown District, "The Creek" Arts & Entertainment District, etc.); or Located within the approved priority area (map attached); • Will serve as a catalyst for redevelopment activity on the corridor or neighborhood.	10	
Historic/Community Impact • Renovation and rehabilitation of historic buildings (listed on the City of Stuart Local Historic Register, National Historic Register, "1991 Historic Properties Survey" or local landmark designation)	10	

APPLICATION PROCESS:

1. Download an application from the City's website, www.cityofstuart.us/cra or secure an application at City Hall, Community Redevelopment Agency office located on 121 SW Flagler Avenue, Downtown Stuart.

2. Review the application if you have any questions please call (772) 288-5375 or email jpinkston@ci.stuart.fl.us.

3. Submit a completed application package to City Hall, CRA office, which includes the following:
   - Completed application
   - Complete budget spreadsheet *(attached to application)*
   - Proof of ownership of the property (ex. tax deed)
   - Copies of TWO cost estimates by licensed contractor/agent registered with the City of Stuart or Martin County
   - Photographs of existing site/building to be improved (2 minimum).
   - Project renderings/drawings/specifications of proposed improvements (e.g. building elevations, landscape location/material, awning design/color, paint color, proposed sign)
   - New vendor application and W-9 Form (this is required for reimbursement)

The applicant is responsible for all building and other permits and fees which are associated with the proposed project.

4. City staff reviews the application for completeness, and eligibility. City staff may go to the project site and do a "walk-thru" of the property to consider the proposed improvements.

5. Staff will review the completed application based on the evaluation guidelines for recommendation to the Community Redevelopment Board (CRB) and Community Redevelopment Agency (CRA) Board. Staff will make recommendations to the application about how to prepare a competitive grant application.

6. Staff will present a recommendation for funding to the Community Redevelopment Board (CRB). The applicant or a representative must be present at the CRB meeting to be considered for the grant program. City staff will provide the public hearing date and time for the CRB meeting. The meeting will be held in the Stuart City Hall Commission Chambers located at 121 SW Flagler Avenue. The CRB will make a recommendation to the Community Redevelopment Agency (CRA) Board.

7. The Community Redevelopment Agency (CRA) Board will hear the agenda item and make the final recommendation for approval or denial of funding. City staff will provide the public hearing date and time for the CRA Board meeting. The applicant or a representative must be present at this meeting also. Staff will provide information for the meeting date and time.

8. The CRB and CRA Boards may award grant fund with certain provisions, conditions, or other requirements as it deems appropriate.

9. Construction of any component of the grant application cannot begin until the board approves the project. Any work completed prior to this approval will not be eligible for reimbursement. Upon CRA approval, the applicant will need to sign the contract and will have <u>one year for project completion</u>. If the project is not completed, is not approved in its final inspection, or does not receive it certificate of occupancy (if applicable) within one year from the approval of the grant, the grant award shall expire. A request for extension may be requested at least 30 days prior to grant award expiration by contacting the CRA Director.

Once approved, the property owner will have to sign to specify the obligation of the applicant for grant reimbursement. The contract may be recorded in the public records of Martin County, Florida. For the duration of the improvements, the applicant will post a sign to be provided by the City which indicates the project has received a Property Improvement Grant and relevant program information. The sign can be picked up at Stuart City Hall, located at 121 SW Flagler Avenue, Stuart.

REIMBURSEMENT PROCESS:

Upon project completion, the applicant contacts the CRA Program Manager at (772) 288-5375. Disbursement of grant funds shall only occur when the following documents are submitted, and all other required conditions are met:

The applicant submits a “reimbursement package” to the CRA which includes the following:

- Proof of payment for improvements (which must be at least as much as the amount indicated in the application
- Copies of applicable invoices must show “paid in full” *(receipts must clearly show how the project was paid, i.e. check, cash must be made by cashier’s check or credit)*
- Copies of passed final inspection
- Two photos of completed project/improvements
- Completed W-9 form (if not provided with application submission)

If the project is not completed, is not approved in its final inspection, or does not receive its certificate of occupancy *(if applicable)* within one year from the approval of the grant, the grant award shall expire.

If you have any questions regarding this application, please contact the CRA Program Manager at (772) 288-5375 or jpinkston@ci.stuart.fl.us or visit www.cityofstuart.us/CRA.

SCAN ME WITH YOUR PHONE

FLOWCODE

PRIVACY.FLOWCODE.COM

TO LEARN MORE!

STUART COMMUNITY REDEVELOPMENT AGENCY
BUSINESS IMPROVEMENT REIMBURSEMENT PROGRAM APPLICATION

APPLICANT INFORMATION		
Owner Name:		
Owner Address:		
Phone:	Email:	Tax ID#
Authorized Agent/Contractor:		
Agent Address:		

PROPERTY INFORMATION	
Name of Business:	
Type of Business:	
Years in Operation:	
Number of Employees:	
Description of Improvements:	
Address of Proposed Project:	
Describe how this project benefits the Community Redevelopment Area:	
Total Project Cost $	

____________________________________ ____________________
Signature of Applicant/Property Owner Date

____________________________________ ____________________
Signature of Lessee/Tenant (if applicable) Date

➢ Submit a completed application package to City Hall, CRA office, which includes:
- Completed application
- Complete budget spreadsheet *(attached to application)*

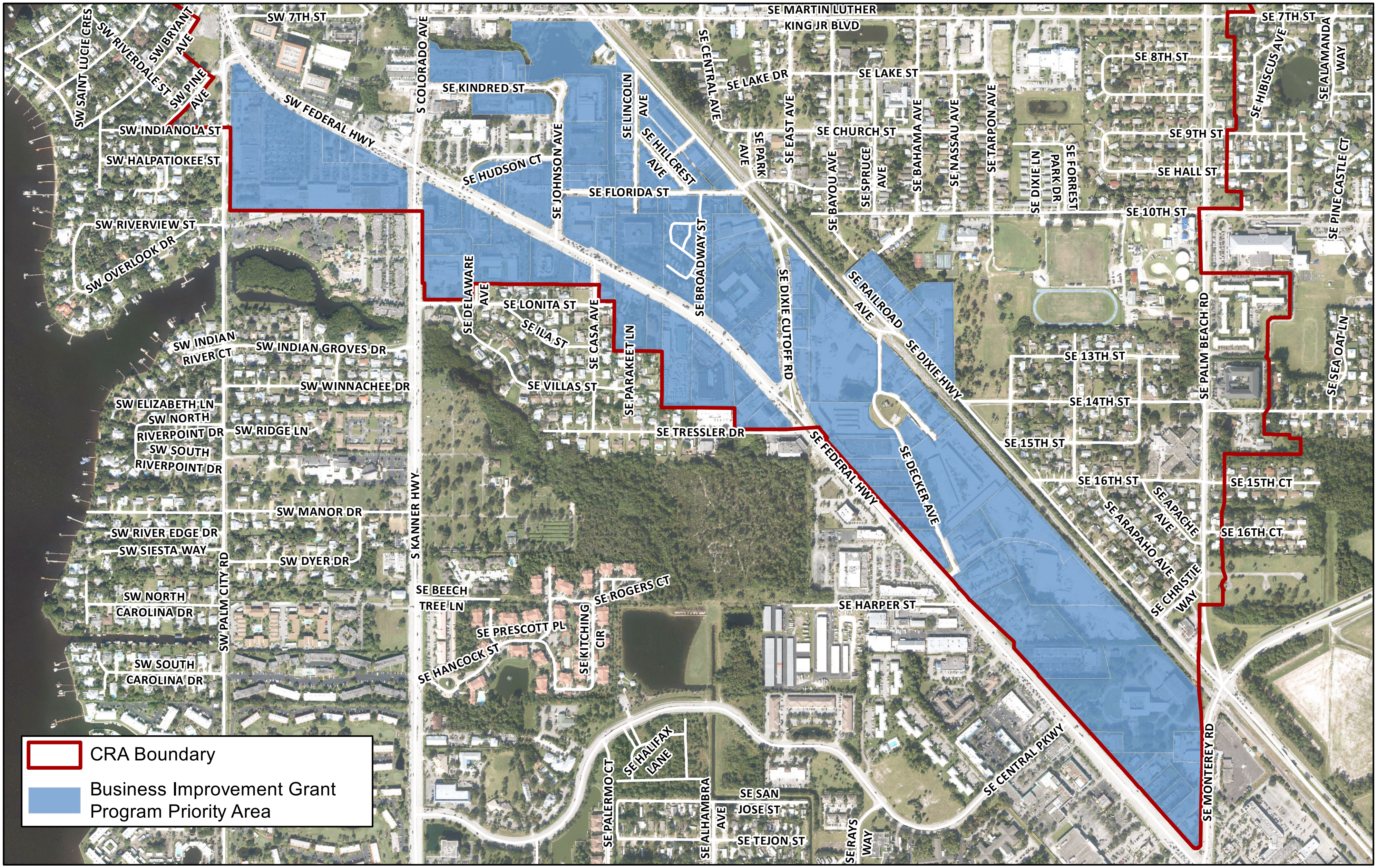
- Proof of ownership of the property (ex. Tax Deed)
- Copies of TWO cost estimates by licensed contractor/agent registered with the City of Stuart or Martin County
- Photographs of existing site/building to be improved (2 minimum)
- Project renderings/drawings/specifications of proposed improvements (e.g., building elevations, landscape location/material, awning design/color, paint color, proposed sign)
- New vendor application and W-9 Form (this is required for reimbursement)

➢ The applicant is responsible for all building and other permits and fees which are associated with the proposed project.

➢ An application to the Business Improvement Reimbursement Program will not be processed until a completed application packet is submitted to the Stuart Community Redevelopment Agency located in the City Hall, CRA Office at 121 SE Flagler Avenue, Stuart.

➢ Completed applications are due **Friday, January 26, 2024 by 5 PM**. Applications with all documents attached will be accepted at the CRA Office located at City Hall, 121 SW Flagler Avenue. If you have any questions, please call the CRA Program Manager at 772-288-5375.

➢ Submitting an application is not a guarantee of funding.



Proposed Arts and Entertainment has been creaetd by the City of Stuart Development Department as well as the Arts Council of Martin County. Aerial Imagery source is ESRI, DigitalGlobe, GeoEye, Earthstar Geographics, CNES/Aribus DS, USDA, AeroGRID, IGN, and the GIS Users Community. This map is a conceptual planning tool only.

City of Stuart
CRA Business Improvement Reimbursement Program Priority Area

City of Stuart DEVELOPMENT

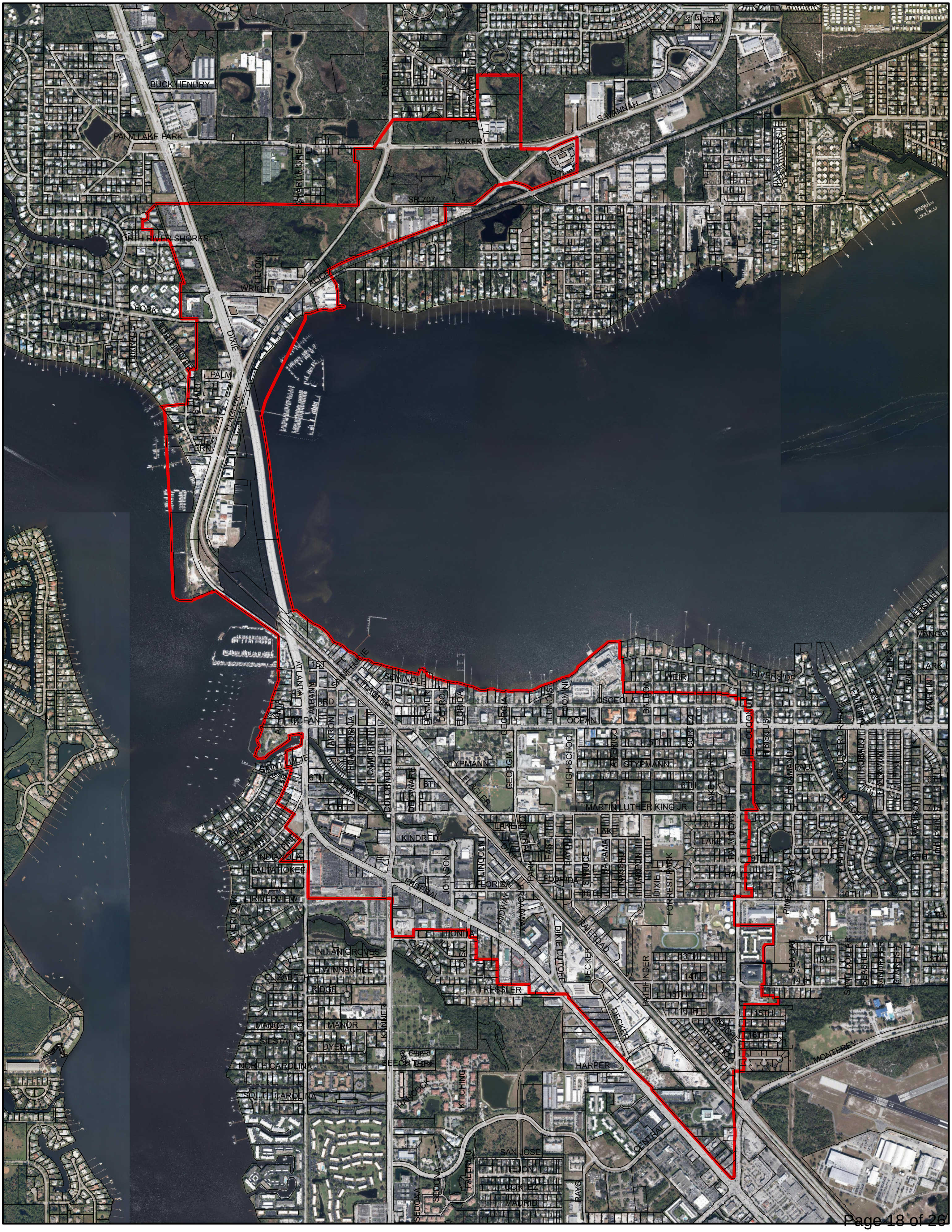
N

1,000 500 0 1,000 Feet

Approved at Joint CRB/CRA/CC meeting on July 27, 2020

M.Jett

Community Redevelopment Agency (CRA) Area Map



STUART COMMUNITY REDEVELOPMENT AGENCY
PROPERTY IMPROVEMENT GRANT PROGRAM

PROJECT COST ESTIMATE/REIMBURSEMENT FORM

Note: All property improvement grant applicants need to complete the "Project Cost Estimate" portion of this form and submit documented cost estimates as a part of the application packet. To receive the grant reimbursement, the "Reimbursement Summary" portion of this form must be completed and submitted with copies of paid invoices indicating completion of improvements. All improvements must be completed, inspected, and have received final approval from the City of Stuart prior to reimbursement.

Project Cost Estimate				Reimbursement Summary		
Item	**Category of Improvement (landscaping, parking lot, architecture, painting, etc.)**	**Contractor**	**Cost Estimate**	**Contractor**	**Date of Completion**	**Actual Cost (include proof of payment)**
1			$			$
2			$			$
3			$			$
4			$			$
5			$			$
6			$			$
7			$			$
		Total Cost Estimate	$		***Total Actual Cost***	$

City of Stuart

Financial Services Department
121 SW Flagler Avenue
Stuart, Florida 34994-2172
Tel: 772-288-5314 Fax: 772-600-1230

REQUEST FOR TAXPAYER IDENTIFICATION NUMBER
SUBMIT WITH IRS FORM W-9

Dear Vendor:

Federal Income Tax Law requires a Form 1099 with a valid taxpayer identification number to be filed for payments made in the course of conducting a trade or business. Further, these payments may be subject to Backup Federal Income Tax Withholding for all payees who have not submitted a correct Federal Tax Identification Number at the time of payment.

Please read this form and complete the information thereon before signing and **returning with a copy of your IRS W9 Form**. If you are a corporation, we will not issue you a Form 1099 (Reference: 1.6401-3(c)). However, kindly return this form to document your corporate status.
In order to avoid the possibility of future payments being held subject to Backup Withholding at a rate of 31%, please complete the form printed below and return this letter to the above address or E-mail request to: CityAccountsPayable@ci.stuart.fl.us

VENDOR NAME ______________________________

DBA: ______________________________

CORPORATE ADDRESS: ______________________________

CITY:______________ **STATE:**________ **ZIP:** ________

TELEPHONE: (____)__________ **FAX: (____)**__________ **ALTERNATE PHONE: (____)**__________

COMPANY CONTACT NAME:______________ **EMAIL ADDRESS:** ______________

TYPE OF CERTIFICATION

1. ☐ MBE
2. ☐ MWBE
3. ☐ SBA
4. ☐ SDB
5. ☐ DVBE
6. ☐ Other: ______________

"THE ABOVE INFORMATION WILL BE USED FOR PURCHASE ORDERS"

REMIT TO ADDRESS: ______________________________

CITY:______________ **STATE:**________ **ZIP:** ________

TELEPHONE: (____)__________ **FAX: (____)**__________ **ALTERNATE PHONE: (____)**__________

COMPANY CONTACT NAME:______________ **EMAIL ADDRESS:** ______________

TYPE OF ORGANIZATION

1. ☐ Corporation
2. ☐ Partnership
3. ☐ Sole Proprietor
4. ☐ Individual
5. ☐ Government Agency
6. ☐ Other: ______________

1099 REPORTING STATUS (Check One): ☐ **Yes** ☐ **No**

TAXPAYER IDENTIFICATION NUMBER:

Employer Identification Number:______- __________

Print name of Taxpayer if using SS#: ______________________

Under penalties of perjury, I certify that this statement is accurate and complete.

Signature: ______________________ Title: ______________

Date:__________ Phone: (____)______________

Form **W-9**
(Rev. October 2018)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

▶ Go to *www.irs.gov/FormW9* for instructions and the latest information.

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

Print or type.
See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ ________

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is **not** disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☐ Other (see instructions) ▶

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) ________

Exemption from FATCA reporting code (if any) ________

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.

Requester's name and address (optional)

6 City, state, and ZIP code

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

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

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

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); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

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

Sign Here **Signature of U.S. person ▶** **Date ▶**

General Instructions

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

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

Purpose of Form

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

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

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

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

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),

2. Certify that you are not subject to backup withholding, or

3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and

4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting,* later, for further information.

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

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

• An individual who is a U.S. citizen or U.S. resident alien;

• A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;

• An estate (other than a foreign estate); or

• A domestic trust (as defined in Regulations section 301.7701-7).

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

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

• In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;

• In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and

• In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

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

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

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

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.

2. The treaty article addressing the income.

3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.

4. The type and amount of income that qualifies for the exemption from tax.

5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

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

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

Backup Withholding

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

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

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,

2. You do not certify your TIN when required (see the instructions for Part II for details),

3. The IRS tells the requester that you furnished an incorrect TIN,

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

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

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

Also see *Special rules for partnerships,* earlier.

What is FATCA Reporting?

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

Updating Your Information

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

Penalties

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

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

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

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

Specific Instructions

Line 1

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

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

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

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

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

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

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

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

Line 2

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

Line 3

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

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

Line 4, Exemptions

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

Exempt payee code.

• Generally, individuals (including sole proprietors) are not exempt from backup withholding.

• Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.

• Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.

• Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

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

1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)

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

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

4—A foreign government or any of its political subdivisions, agencies, or instrumentalities

5—A corporation

6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession

7—A futures commission merchant registered with the Commodity Futures Trading Commission

8—A real estate investment trust

9—An entity registered at all times during the tax year under the Investment Company Act of 1940

10—A common trust fund operated by a bank under section 584(a)

11—A financial institution

12—A middleman known in the investment community as a nominee or custodian

13—A trust exempt from tax under section 664 or described in section 4947

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

IF the payment is for . . .	**THEN the payment is exempt for . . .**
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over $600 required to be reported and direct sales over $5,000[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 Income, and its instructions.

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

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

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

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

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

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

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

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

G—A real estate investment trust

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

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

J—A bank as defined in section 581

K—A broker

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

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

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

Line 5

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

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

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

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

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

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

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at *www.SSA.gov*. 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. 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 SS-4 mailed to you within 10 business days.

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

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

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

Part II. Certification

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

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

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

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

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

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

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

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

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account[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 Form 1099 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 under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

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

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

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

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

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

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

Secure Your Tax Records From Identity Theft

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

To reduce your risk:

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

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

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

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

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

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

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

If you receive an unsolicited email claiming to be from the IRS, forward this message to *phishing@irs.gov*. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at *spam@uce.gov* 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.

Visit *www.irs.gov/IdentityTheft* to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

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