

# Memorandum of Understanding (MOU) Instructions

1. The MOU consists of a 5 page document and 3 Exhibits (A-C); 13 pages total. Exhibits B and C appear slightly fuzzy but will print clearly. All documents must be completed and returned to GOHSEP with the appropriate signatures.
2. The MOU and Exhibit A should be filled out electronically. Exhibit B should be completed manually after the MOU is printed.
3. To complete Exhibit A, use either the tab key or the arrow keys to move through the pages field by field. All fields in red must be completed prior to submission.
4. When completing the MOU, please complete the State Entity/Political Subdivision/Non-Profit Group field, Name of the other State entity/political subdivision/non-profit group field and the Entity address field. Once you enter the entity name in the first paragraph, the document will automatically populate the entity's name throughout the document. If this step is not properly followed, the information will not fill in the appropriate fields.
5. Once all required information has been entered into the red fields of the MOU and Exhibit A, print the entire document including all pages of the MOU as well as Exhibits A, B, and C. Exhibit B can now be completed.
6. The last page of the MOU document, before Exhibit A, and the W-9 require the signature of the Chief Elected/Appointed Official or the Chief Executive Officer as well as a date of signature. The MOU also requires the signature of a witness.
7. Once the documents are complete, they must be sent to GOHSEP using the following method:
  - a. Hardcopy submission through facsimile or mail:
    - i. Fax the completed MOU and its Exhibits with a cover sheet to (225) 267-2832 attention of Mrs. Lynne Browning, Section Chief, State Public Assistance, or;
    - ii. Mail the completed MOU and its Exhibits to:

Mrs. Lynne Browning  
Section Chief  
State Public Assistance  
Second Floor Column 4  
415 North 15<sup>th</sup> Street  
Baton Rouge, Louisiana 70802

Should you need assistance in completing the MOU, please contact the Disaster Recovery Specialist (DRS) that you have been using for Hurricanes Katrina and Rita. If you do not currently have a DRS, contact GOHSEP at (225) 267-2553.

# Memorandum of Understanding (MOU)

MEMORANDUM OF UNDERSTANDING  
BY and BETWEEN  
GOVERNOR'S OFFICE OF HOMELAND SECURITY AND  
EMERGENCY PREPAREDNESS  
AND

This Memorandum of Understanding (Agreement), made and entered into on the \_\_\_\_\_ day of \_\_\_\_\_ relating to Major Disaster Declaration DR-1863, Severe Weather Event of October 2009, by and between the Governor's Office of Homeland Security and Emergency Preparedness, hereinafter referred to as the "GOHSEP," and \_\_\_\_\_, officially domiciled at \_\_\_\_\_, hereinafter referred to as the \_\_\_\_\_.

WITNESSETH:

WHEREAS, The GOHSEP, on behalf of the State of Louisiana, is the Grantee receiving funds under certain programs authorized under the Robert T. Stafford Disaster Relief and Emergency Assistance Act ("Stafford Act") and has the fiduciary responsibility to ensure those funds are disbursed to subgrantees and expended on eligible and authorized activities;

WHEREAS, the \_\_\_\_\_ has become eligible for federal funding under provisions of the Stafford Act as a subgrantee;

WHEREAS, the GOHSEP has a legal obligation and right to function as the Grantee agency receiving federal funds from the Federal Emergency Management Agency (FEMA) at the time of and subsequent to declared disasters. The GOHSEP, as the Grantee, also has the legal obligation and duty to coordinate the reimbursement payments to all sub-grantees who are eligible for assistance pursuant to the Stafford Act, 42 USCA §5121. The GOHSEP chooses to execute this legal obligation and right/public duty/public purpose by contracting with the \_\_\_\_\_;

WHEREAS, the \_\_\_\_\_ has a legal obligation and right to provide for the public health, safety, and welfare of its constituents, as well as to properly seek reimbursement and emergency funds to remedy the disaster conditions resulting from Severe Storms, Tornadoes, and Flooding Disaster Declaration FEMA-1863-DR-LA. The \_\_\_\_\_ chooses to execute this legal obligation and right/public duty/public purpose by contracting with the GOHSEP;

WHEREAS, the public purpose to be derived from this legal obligation is to ensure that all federal funds, which flow from FEMA to the GOHSEP, are expended for eligible expenses in accord with the Stafford Act, federal regulations, as well as policies and directives of FEMA.

WHEREAS, the actions of the GOHSEP and the \_\_\_\_\_ will result in a public benefit described in detail not disproportionate to the consideration in this Agreement;

NOW, THEREFORE, in consideration of the mutual covenants herein contained the legal obligation; the public purpose; and the public benefit the parties hereto agree as follows:

# Memorandum of Understanding (MOU)

## Responsibilities of the

The \_\_\_\_\_ hereby agrees to use LouisianaPA.com to access forms and submit Reimbursement Request Forms and supporting documentation in accordance with the terms of this Agreement, if possible, to do so.

The \_\_\_\_\_ hereby agrees to provide the following documentation prior to requesting federal assistance:

- 1) Designation of Applicant's Agent Form (executed copy attached hereto as Exhibit A and incorporated herein by reference);
- 2) W-9 Form (executed copy attached hereto as Exhibit B and incorporated herein by reference);
- 3) Assurances Document Form (attached hereto as Exhibit C and incorporated herein by reference).

The \_\_\_\_\_ agrees that public officials fulfilling the requirements of this Agreement will have knowledge of the public assistance funding requirements of FEMA for public assistance grant payments. The \_\_\_\_\_ understands that all Project Worksheets (PW) shall be completed in accordance with federal law, state law, and disaster specific guidance and directives. Once a PW has been obligated, the reimbursement request process may begin. The \_\_\_\_\_ understands that obligated PWs shall not initiate the payment process and that only the submission of Reimbursement Request Forms or Advance Funding Requests shall initiate the payment process.

The \_\_\_\_\_ hereby agrees to submit documentation for all large projects as defined at 44 CFR 206.203(c). In order for the GOHSEP to initiate payment, the \_\_\_\_\_ agrees to submit to the GOHSEP a Reimbursement Request Form or Advance Funding Request. The \_\_\_\_\_ further agrees to submit with the Reimbursement Request Form the following supporting documentation, as applicable, as requests are made for payment:

- 1) Force Account Labor (FAL):
  - A. Accurately completed FAL Summary Records;
  - B. Applicant Benefits Calculations Worksheet; and
  - C. Pre-disaster overtime policy.
- 2) Force Account Equipment (FAE):
  - A. Accurately completed FAE Summary Records (Total equipment hours for each piece of equipment utilized shall not exceed total hours charged for equipment operator's time.);
  - B. Evidence that equipment rates in existence prior to the disaster were used if such rates are lower than FEMA approved rates or FEMA approved rates if pre-disaster rates are higher than FEMA rates.
- 3) Materials:
  - A. Accurately completed Material Summary Records;
  - B. Itemized invoices and/or receipts for all items including, but not limited to, clear descriptions of items purchased (e.g., serial numbers, or other identifying information), costs, dates, vendors, and invoice/receipt numbers; and
  - C. Documentation indicating that either state or federal procurement regulations, whichever are applicable, were followed or a legally acceptable explanation as to why applicable state or federal procurement regulations were not followed, including, but not limited to, copies of request for proposals (RFPs), summaries of responses to RFPs, price quotes, and bid tabulations.

# Memorandum of Understanding (MOU)

## 4) Rental Equipment:

- A. Accurately completed Rental Equipment Summary Records;
- B. Itemized invoices and receipts for all items including, but not limited to, clear descriptions of items purchased/rented (e.g., serial numbers, or other identifying information, costs, dates, vendors, and invoice/receipt numbers);
- C. Copies of all rental agreements/contracts; and
- D. Documentation indicating that either state or federal procurement regulations, whichever are applicable, were followed or a legally acceptable explanation as to why applicable state or federal procurement regulations were not followed, including, but not limited to, copies of RFPs, summaries of responses to RFPs, price quotes, and bid tabulations.

## 5) Contract Work:

- A. Accurately completed Contract Work Summary Records;
- B. Copies of all agreements/contracts;
- C. Itemized invoices and/or receipts for all items reported, including, but not limited to, clear descriptions of work performed, dates of work performed, costs incurred, invoice dates, vendor descriptions, and invoice/receipt;
- D. Itemized invoices and receipts for all items including, but not limited to, clear descriptions of items purchased (e.g., serial numbers, or other identifying information, costs, dates, vendors, and invoice/receipt numbers); and
- E. Documentation indicating that either state or federal procurement regulations, whichever are applicable, were followed or a legally acceptable explanation as to why applicable state or federal procurement regulations were not followed, including, but not limited to, copies of RFPs, summaries of responses to RFPs, price quotes, and bid tabulations.

The \_\_\_\_\_ agrees that all supporting documentation for funds received pursuant to this agreement for small or large projects will be retained for a period of review not less than three years following closeout by the GOHSEP and will be available during this period for review and inspection by state and federal auditors.

### **Responsibilities of the GOHSEP**

- 1) The GOHSEP agrees to maintain LouisianaPA.com;
- 2) The GOHSEP shall, through its Disaster Recovery Specialists, review the documentation of the \_\_\_\_\_ in a timely manner;
- 3) The GOHSEP, through its Disaster Recovery Specialists, shall contact the \_\_\_\_\_ as to any deficiencies in the submitted documentation and assist the \_\_\_\_\_ in correcting those deficiencies; and
- 4) The GOHSEP shall communicate in a timely manner to the \_\_\_\_\_ any changes in the Stafford Act, Code of Federal Regulations (CFR), or disaster specific policies and directives, which may affect the \_\_\_\_\_ documentation requirements.

### **Compensation and Payment Schedule**

- 1) After receiving the documentation described above, in 1) through 5) of the section titled "**Responsibilities of the \_\_\_\_\_**" the GOHSEP hereby agrees to disburse to the \_\_\_\_\_ those shares of federal funds for the eligible costs for large projects after receipt of said federal funds.
- 2) After the GOHSEP receives the documentation described in 1) through 5) of the section titled "**Responsibilities of the \_\_\_\_\_**", the GOHSEP agrees to disburse to the \_\_\_\_\_ those federal funds as soon as practicable after federal approval and receipt of federal funds.

# Memorandum of Understanding (MOU)

## Term of Agreement

This Agreement shall begin on the \_\_\_\_\_ day of \_\_\_\_\_ relating to Major Disaster Declaration DR-1863, Severe Weather Event of October 2009, and shall terminate upon project closeout. Closeout will occur at such time as FEMA and the GOHSEP have reached an agreement that all applicable administrative actions related to the funds received under the terms of this agreement are complete and all program funds related to the disaster have been reconciled.

## Closeout

The \_\_\_\_\_ agrees that funds received from Stafford Act grants which the GOHSEP finally determines to be for ineligible costs and funds in excess of the amount the \_\_\_\_\_ is entitled to shall constitute a debt to the GOHSEP. Said debt shall be paid with interest upon notice from the GOHSEP.

## Ownership

All records, reports, documents and other material delivered or transmitted to the GOHSEP by the \_\_\_\_\_ shall remain the property of the GOHSEP. All records, reports, documents, or other material related to this Agreement and/or obtained, prepared, and maintained by the \_\_\_\_\_ in connection with the performance of the services contracted for herein shall be the property of the \_\_\_\_\_.

## Discrimination Clause

The GOHSEP/the \_\_\_\_\_ agree to abide by the requirements of the following as applicable: Title VI and VII of the Civil Rights Act of 1964, as amended by the Equal Opportunity Act of 1972, Federal Executive Order 11246, the Federal Rehabilitation Act of 1973, as amended, the Vietnam Era Veteran's Readjustment Assistance Act of 1974, Title IX of the Education Amendments of 1972, the Age Act of 1975, and the GOHSEP/the \_\_\_\_\_ agree to abide by the requirements of the Americans with Disabilities Act of 1990.

The GOHSEP/the \_\_\_\_\_ agree not to discriminate in its employment practices, and will render services under this Agreement without regard to race, color, religion, sex, national origin, veteran status, political affiliation, or disabilities.

Any act of discrimination committed by the GOHSEP/the \_\_\_\_\_ or failure to comply with these statutory obligations when applicable shall be grounds for termination of this Agreement.

## Legal Compliance

The GOHSEP/the \_\_\_\_\_ shall comply with all federal, state, and local laws and regulations, including, specifically, the Louisiana Code of Governmental Ethics (R.S. 42:1101, et seq.) in carrying out the provisions of this Agreement.

# Memorandum of Understanding (MOU)

## Notices

All notices and other communications pertaining to this Agreement shall be in electronic format and/or writing and shall be transmitted either by e-mail, personal hand-delivery (and receipted for) or deposited in the United States Mail, as certified mail, return receipt requested and postage prepaid, to the other party, addressed as follows:

Governor's Office of Homeland Security and  
Emergency Preparedness  
7667 Independence Boulevard  
Baton Rouge, Louisiana 70806

IN WITNESS WHEREOF, the parties have executed this Agreement on the day, month and year first written above.

WITNESSES:

\_\_\_\_\_  
(State's witness)

\_\_\_\_\_  
Mark DeBosier  
State Coordinating Officer  
(225) 925-7500

\_\_\_\_\_

\_\_\_\_\_

# Exhibit A

## Designation of Applicant's Agent

Provide the information below for up to 4 individuals that will be designated as agents.

of the \_\_\_\_\_ is hereby authorized to execute and file an Application for Public Assistance on behalf of the \_\_\_\_\_ for the purpose of obtaining certain State and Federal financial assistance under the Disaster Relief Act (Public Law 93-288 as amended) or otherwise available. This/These agent(s) is authorized to represent and act for the \_\_\_\_\_ in all dealings with the State of Louisiana for all matters pertaining to such disaster assistance required by the agreements and assurances attached hereto.

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# Exhibit B

Form **W-9**  
(Rev. October 2007)  
Department of the Treasury  
Internal Revenue Service

## Request for Taxpayer Identification Number and Certification

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

Print or type  
See Specific Instructions on page 2.

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

### Part I Taxpayer Identification Number (TIN)

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

Social security number : : :
OR
Employer identification number : : :

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

### Part II Certification

Under penalties of perjury, I certify that:

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

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

<b>Sign Here</b>	Signature of U.S. person ▶	Date ▶
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### General Instructions

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

#### Purpose of Form

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## Penalties

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

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

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

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

## Specific Instructions

### Name

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

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

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

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

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

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

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

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

### Exempt Payee

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

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

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

The following payees are exempt from backup withholding:

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

Other payees that may be exempt from backup withholding include:

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

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

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 9
Broker transactions	Exempt payees 1 through 13. Also, a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker
Barter exchange transactions and patronage dividends	Exempt payees 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup>	Generally, exempt payees 1 through 7 <sup>2</sup>

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

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

## Part I. Taxpayer Identification Number (TIN)

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

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

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

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

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

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

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

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

## Part II. Certification

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

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

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

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

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

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

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

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

**What Name and Number To Give the Requester**

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

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

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

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

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

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

**Secure Your Tax Records from Identity Theft**

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

To reduce your risk:

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

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

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

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

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

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

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

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

# Exhibit C

OMB Approval No. 0348-0042

## ASSURANCES — CONSTRUCTION PROGRAMS

**Note:** Certain of these assurances may not be applicable to your project or program. If you have questions, please contact the Awarding Agency. Further, certain federal assistance awarding agencies may require applicants to certify to additional assurances. If such is the case, you will be notified.

As the duly authorized representative of the applicant I certify that the applicant:

1. Has the legal authority to apply for Federal assistance, and the institutional, managerial and financial capability (including funds sufficient to pay the non-Federal share of project costs) to ensure proper planning, management and completion of the project described in this application.
2. Will give the awarding agency, the Comptroller General of the United States, and if appropriate, the State, through any authorized representative, access to and the right to examine all records, books, papers, or documents related to the assistance; and will establish a proper accounting system in accordance with generally accepted accounting standards or agency directives.
3. Will not dispose of, modify the use of, or change the terms of the real property title, or other interest in the site and facilities without permission and instructions from the awarding agency. Will record the Federal interest in the title of real property in accordance with awarding agency directives and will include a covenant in the title of real property acquired in whole or in part with Federal assistance funds to assure nondiscrimination during the useful life of the project.
4. Will comply with the requirements of the assistance awarding agency with regard to the drafting, review and approval of construction plans and specifications.
5. Will provide and maintain competent and adequate engineering supervision at the construction site to ensure that the complete work conforms with the approved plans and specifications and will furnish progress reports and such other information as may be required by the assistance awarding agency or State.
6. Will initiate and complete the work within the applicable time frame after receipt of approval of the awarding agency.
7. Will establish safeguards to prohibit employees from using their positions for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest, or personal gain.
8. Will comply with the Intergovernmental Personnel Act of 1970 (42 U.S.C. §§ 4728-4763) relating to prescribed standards for merit systems for programs funded under one of the nineteen statutes or regulations specified in Appendix A of OPM's Standards for a Merit System of Personnel Administration (5 C.F.R. 900, Subpart F).
9. Will comply with the Lead-Based Paint Poisoning Prevention Act (42 U.S.C. §§ 4801 et seq.) which prohibits the use of lead based paint in construction or rehabilitation of residence structures.
10. Will comply with all Federal statutes relating to nondiscrimination. These include but are not limited to: (a) Title VI of the Civil Rights Act of 1964 (P.L. 88-352) which prohibits discrimination on the basis of race, color or national origin; (b) Title IX of the Education Amendments of 1972, as amended (20 U.S.C. §§ 1681-1683, and 1685-1686), which prohibits discrimination on the basis of sex; (c) Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. § 794), which prohibit discrimination on the basis of handicaps; (d) the Age Discrimination Act of 1975, as amended (42 U.S.C. §§ 6101-6107), which prohibits discrimination on the basis of age; (e) the Drug Abuse Office and Treatment Act of 1972 (P.L. 92-255), as amended, relating to nondiscrimination on the basis of drug abuse; (f) the Comprehensive Alcohol Abuse and Alcoholism Prevention, Treatment and Rehabilitation Act of 1970 (P.L. 91-616), as amended, relating to nondiscrimination on the basis of alcohol abuse or alcoholism; (g) §§ 523 and 527 of the Public Health Service Act of 1912 (42 U.S.C. 290 dd-3 and 290 ee-3), as amended, relating to confidentiality of alcohol and drug abuse patient records; (h) Title VIII of the Civil Rights Act of 1968 (42 U.S.C. § 3601 et seq.), as amended, relating to non-discrimination in the sale, rental or financing of housing; (i) any other nondiscrimination provisions in the specific statute(s) under which application for Federal assistance is being made; and (j) the requirements of any other nondiscrimination statute(s) which may apply to the application.

## Exhibit C

11. Will comply, or has already complied, with the requirements of Titles II and III of the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 (P.L. 91-646) which provide for fair and equitable treatment of persons displaced or whose property is acquired as a result of Federal or federally assisted programs. These requirements apply to all interests in real property acquired for project purposes regardless of Federal participation in purchases.
12. Will comply with the provisions of the Hatch Act (5 U.S.C. §§ 1501-1508 and 7324-7328) which limit the political activities of employees whose principal employment activities are funded in whole or in part with Federal funds.
13. Will comply, as applicable, with the provisions of the Davis-Bacon Act (40 U.S.C. §§ 276a to 276a 7), the Copeland Act (40 U.S.C. § 276c and 18 U.S.C. §§ 874), and the Contract Work Hours and Safety Standards Act (40 U.S.C. §§ 327-333) regarding labor standards for federally assisted construction subagreements.
14. Will comply with flood insurance purchase requirements of Section 102(a) of the Flood Disaster Protection Act of 1973 (P.L. 93-234) which requires recipients in a special flood hazard area to participate in the program and to purchase flood insurance if the total cost of insurable construction and acquisition is \$10,000 or more.
15. Will comply with environmental standards which may be prescribed pursuant to the following: (a) institution of environmental quality control measures under the National Environmental Policy Act of 1969 (P.L. 91-190) and Executive Order (EO) 11514; (b) notification of violating facilities pursuant to EO 11738; (c) protection of wetlands pursuant to EO 11990; (d) evaluation of flood hazards in floodplains in accordance with EO 11988; (e) assurance of project consistency with the approved State management program developed under the Coastal Zone Management Act of 1972 (16 U.S.C. §§ 1451 et seq.); (f) conformity of Federal actions to State (Clear Air) Implementation Plans under Section 176(c) of the Clear Air Act of 1955, as amended (42 U.S.C. § 7401 et seq.); (g) protection of underground sources of drinking water under the Safe Drinking Water Act of 1974, as amended, (P.L. 93-523); and (h) protection of endangered species under the Endangered Species Act of 1973, as amended, (P.L. 93-205).
16. Will comply with the Wild and Scenic Rivers Act of 1968 (16 U.S.C. §§ 1271 et seq.) related to protecting components or potential components of the national wild and scenic rivers system.
17. Will assist the awarding agency in assuring compliance with Section 106 of the National Historic Preservation Act of 1966, as amended (16 U.S.C. 470), EO 11593 (identification and preservation of historic properties), and the Archaeological and Historic Preservation Act of 1974 (16 U.S.C. 469a-1 et seq.).
18. Will cause to be performed the required financial and compliance audits in accordance with the Single Audit Act of 1984.
19. Will comply with all applicable requirements of all other Federal laws, Executive Orders, regulations and policies governing this program.