This letter serves to announce our new Hurricane Ike County Wide Protection Plan (CWPP) grant program for Texas Forest Service.

These federally funded grants provide for writing and producing a county wide protection plan and mitigation projects for fuel reductions described in or a result of a county wide protection plan in the Hurricane Ike disaster area.

Planning for wildfires must take place long before a community is threatened. Once a wildfire starts, the only option available to firefighters is to attempt to suppress the fire before it reaches a community. A CWPP is unique in that it empowers communities to share the responsibility of determining the best strategies for protecting a community and allows communities to make informed choices to decrease the hazards around them.

Eligible CWPP grant applicants are local county governments. Private or non-profit organizations are not eligible for grant funds.

There are two stages to the application process. First, an applicant should complete the application and submit to the Mitigation & Prevention Office in Conroe, Texas. Second, the application is reviewed by the grant committee for eligibility, feasibility, cost-effectiveness as well as completeness before returning their decision. Results will be returned within thirty days of receipt of the application.

The closing date for grant applications is when all monies have been awarded. Priority will be given to applications received prior to 7-1-10. The grant cost period will begin upon effective date of Grant Agreement and end on the termination date specified in the Grant Agreement.

If you have any questions about the guideline, the application or the amount of funds available please do not hesitate to contact myself or Tammy Russell at (936) 273-2261.

Regards,
Justice Jones
Mitigation & Prevention Coordinator

JJ/tjr
Hurricane Ike County Wildfire Protection
Grant Program

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Components of a CWPP

A Community Wildfire Protection Plan (CWPP) is a written document that identifies the steps a community will take to reduce its risk of damage from a Wildland fire. The plan addresses the community’s Wildland fire response capability, as well as the protection of homes and structures within the community. The plan also should identify and prioritize areas of private, state and federal land where fuels treatment projects are necessary to reduce Wildland fire threats to the community and its infrastructure. Finally, the CWPP should include details about how steps outlined in the plan will be implemented.

• Community Wildfire Protection Plans are generally developed by local government with assistance from state and federal agencies and other interested partners.
• Plans can take a variety of forms and may be as simple or complex as necessary, based on the specific needs and desires of the local community or county.
• While plans do not need to be overly complicated they should effectively address local forest and range conditions, values-at-risk, and priorities for action.
• The minimum requirements for a CWPP are:
  ➢ Collaboration. A CWPP must be collaboratively developed. Local officials and state officials must meaningfully involve federal agencies that manage land in the vicinity of the community and other interested parties, particularly non-governmental stakeholders.
  ➢ Prioritized Fuel Reduction. A CWPP must identify and prioritize areas for hazardous fuel reduction treatments on both federal and non-federal land and recommend the types and methods of treatment that, if completed, would reduce the risk to the community.
  ➢ Treatment of Structural Ignitability. A CWPP must recommend measures that homeowners and communities can take to reduce the ignitability of structures throughout the area addressed by the plan.
• The HFRA requires that three entities must mutually agree to the final contents of a CWPP:
  ➢ The applicable local government (e.g. counties or cities);
  ➢ The local fire department(s); and
  ➢ The state agency responsible for forest management.
• Benefits to the community include:
  ➢ The opportunity to establish a locally appropriate definition and boundary for the WUI.
  ➢ The requirement for federal agencies, when planning fuel reduction projects, to give priority to projects that provide for the protection of at-risk-communities or watersheds, or that implement recommendations in a CWPP.
  ➢ Expedited National Environmental Policy Act (NEPA) procedures for federal agencies implementing fuel reduction projects identified in a CWPP. (If a federal agency is planning a fuels reduction project to implement a recommendation in a CWPP that lies within the WUI and is located no further than 1 ½ miles from the community boundary, the federal agency does not need to analyze any other alternatives under NEPA.)

• When allocating federal funds for fuel reduction projects on nonfederal lands, federal and state agencies should, to the maximum extent practicable, give priority to communities that have adopted Community Wildfire Protection Plans.
Section I. -- Program Overview

1.1 High Risk Wildland Urban Interface Areas

The Texas Forest Service (TFS) has identified wildland urban interface counties impacted by hurricane damage that are at high risk for a wildfire event. Counties with high wildfire risks, that are highly motivated, may be considered for a County Wildfire Protection Plan Grant. TFS will choose communities where the most hazard reduction and public outreach is likely to occur by partners and stakeholders. TFS will provide grant opportunities to high-risk areas to use as seed funding for the preparation of a county wide Community Wildfire Protection Plan (CWPP).

Targeted counties are those that have high levels of vegetative fuel loading in their immediate area resulting from hurricane impact. Dense timber and thick brush have become hazardous to lives and property in these communities.

1.2 Purpose and Administration

TFS, in cooperation with federal partners has established the County Wildfire Protection Grant Program. The funds are available to designated counties with the major objective as follows:

- Develop county wide Community Wildfire Protection Plan (CWPP)

This grant program is funded by the United States Department of Agriculture and is administered by the TFS, an agency of the State of Texas and a member of the Texas A&M University System, headquartered in College Station, Texas.

Section II. -- Program Eligibility

2.1 Eligible Organizations

Local county governments identified by the TFS to be eligible for funding based on hurricane impact. Applicants must have a Federal Employer Identification Number (EIN).

2.2 Project Eligibility

Preparation of a County Wide Community Wildfire Protection Plan which includes:

- Local wildfire risk assessments
- Creation of community wildfire awareness programs and empowerment for homeowners and stakeholders
- The formation of new FIREWISE communities
- Support and encourage innovative ideas pertaining to wildland urban interface issues
- Evaluate pilot programs at the local level to increase mitigation options throughout the state
- Provide leadership for encouragement of stand-alone programs
- Encourage opportunities for local communities within the county to address wildland urban interface issues
2.3 **Desired Results**
In the CWPG, it is estimated that county and community personnel, or their designee, will develop a Community Wildfire Protection Plan that will effect community changes in the following ways:
- The preparation of a county wide Community Wildfire Protection Plan (CWPP)
- Local wildfire risk assessments, in conjunction with the responsible fire departments
- GIS-based project area maps
- Encourage homeowners to have some type of defensible space clearing on their property
- Heighten public awareness of wildland urban interface issues and concerns

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**Section III. -- Administrative Requirements**

3.1 **Authority**
All grantees must provide an official resolution, passed by the organization's governing body, which sanctions the project, commits the organization to the project, and designates an individual who will execute the agreements.

*Note:* Authorizing resolutions do not need to be submitted until project funding is approved, but they must be on file before grant payments will be made.

3.2 **Grant Requirements**
The maximum grant to develop a **CWPP** project is $10,000. A limit of one application per county will be considered. Texas Forest Service reserves the right to amended grant funding limits.

3.3 **Cost Period**
The grant cost period will begin upon **effective date of grant agreement** and end on **the termination date specified in the grant agreement**. Grant payments will be made upon receipt and approval of required documentation and upon passing TFS review of CWPP (see **Section V -- Project Inspection & Reporting**).

3.4 **Grant Expenditures**
Grant funds may be used to contract with a qualified professional with experience in the preparation of a Community Wildfire Protection Plan to prepare an approved CWPP. All purchases of materials involving grant funds must conform to federal procurement procedures (generally, this means using a competitive bid process), and minority-owned, women-owned, and other historically underutilized businesses should be encouraged to bid on these jobs. Contracted services must be awarded based on competitive proposals.
It is the responsibility of the grantee to ensure that if their project is selected for funding through the County Wildfire Protection Grant Program that it complies with applicable local, state, and federal laws. Applicants who receive more than $500,000 annually from federal sources will be required to submit a copy of their OMB a-131 audit to TFS.

3.5 Prior Approval
The costs eligible for reimbursement under the grant may not begin to accrue before the effective date of the grant agreement. Counties that have an established CWPP are not eligible for grant funds.

3.6 Record Keeping
Grantees must maintain project records in accordance with all applicable federal regulations. This includes the following: (1) records shall comply with generally accepted accounting principles and (2) records will be maintained for three years following payment.

Section IV. -- Procedures for Awarding Grants

4.1 Allocation of Funds
Grant funds will be awarded using a competitive matrix, based on Hurricane Ike severity, and “Communities at Risk” as determined by the Southern Fire Risk Assessment System.

4.2 Funding Evaluation Criteria
Minimum requirements of a Community Wildfire Protection Plan (CWPP):
(Reference “Preparing a Community Wildfire Protection Plan, a Handbook for Wildland-Urban Interface Communities” available on the Internet at http://www.safnet.org/policyandpress/cwpphandbook.pdf for a detailed description of minimum requirements.)

Texas Forest service shall supply CWPP template (see http://tfsfrp.tamu.edu/cwpp/).

- Form a core team made up of representatives from the appropriate local governments, local fire authority, and the Texas Forest Service
- Contact and involve other land management agencies as appropriate
- Contact and encourage active involvement in plan development from a broad range of interested organizations and stakeholders
- Work with partners to establish a baseline map of the community that defines the community’s WUI and displays inhabited areas at risk, forested area that contain critical human infrastructure and forested areas at risk for large-scale fire disturbance
- Work with partners to develop community risk assessments for each “Community at Risk” within the county, as identified by SFRAS, that considers fuel hazards; risk of wildfire occurrence; homes, businesses, and essential infrastructure at risk; other community values at risk; and local preparedness capability (TFS shall provide assessment templates)
- Rate the level of risk for each factor and incorporate into the base map as appropriate
• Use the base map and community risk assessments to facilitate at least three collaborative community discussions that lead to the identification of local priorities for fuel treatment, reducing structure ignitability, and other issues of interest such as improving fire response capability
• Clearly indicate whether priority projects are directly related to protection of communities and essential infrastructure or to reducing wildfire risk to other community values
• Develop a detailed implementation strategy to accompany the CWPP, as well as a monitoring plan that will ensure long-term success
• Include a tracking sheet of all stakeholder meetings, which indicates date and topic of the meeting
• Finalize the CWPP and communicate the results to the community and key partners

4.3 CWPP Review Team
A grant application review team will consist of TFS members of the Mitigation & Prevention Department.

4.4 Execution of Agreements and Documents
Grantees will enter into a contract, called the Grant Agreement, with TFS. The Grant Agreement will stipulate what is to be accomplished with the grant, payment terms for the grant, methods used to determine compliance, and any penalties or actions which TFS will take in the event of noncompliance. The Grant Agreement will also release TFS from any liability associated with contractors, volunteers or city employees working on this project.

Along with the Grant Agreement, each Grantee must sign certain “Assurances and Certifications,” which describe the federal laws with which it must comply. It will be the responsibility of the applicant to ensure that all documents are fully executed within a period of 30 days after receiving the Grant Agreement packet. Failure to comply with this schedule may result in the grant offer being withdrawn.

4.5 Timetable
All applications for assistance under this program must be received at the Texas Forest Service, Conroe, Texas (see Section VI. -- Application Period for complete mailing address). Grantees must return the signed Grant Agreement packets within 30 days of receipt. All grant awards are contingent upon receipt of federal funding by TFS.

Section V. -- Project Inspection, Reporting, & Payment

5.1 Review of Projects
TFS reserves the right to inspect projects at any time. All educational materials developed (signage or written) must be reviewed by TFS Mitigation and Prevention representative prior to final printing to insure that TFS CWPP standards are met. Project work not in compliance must be corrected before the work will be approved and grant payments will be made.
5.2  **Project Completion Report**
Within 30 days of project completion, the Grantee must send the CWPG Program Coordinator an accounting of the project that includes:

**Supporting documentation.** A **final report** detailing the accomplishments of the project and any publicity it generated. Three hard copies of the CWPP and an electronic version of completed CWPP must be submitted with final report. Additionally submit three copies of each document, materials, and brochures with final report.

5.3  **Payments to Grant Recipients**
Grantee must submit invoice for payment directly to the Texas Forest Service CWPG Coordinator. No payments will be made until all proper paperwork has been received and approved by the CWPG application review team.

**Reimbursement** is defined as an after-the-fact grant payment, not to exceed the amount approved.

**Section VI. -- Application Instructions**

6.1  **Application Period**
The **closing date** for CWPP grant applications is when all monies have been awarded. All projects will have the same reporting requirements. Priority will be given to applications received prior to 7-1-10. Applications should be mailed to:

Texas Forest Service, 1328 FM 1488, Conroe, TX 77384, Attn: Ike Grant Committee
Hurricane Ike County Wildfire Protection Plan Grant

APPLICATION

TEXAS FOREST SERVICE

Applications will be received by Texas Forest Service until all funding is awarded. Applications will be processed in order of receipt.

APPLICANT:
DATE: ____________________________
NAME: _________________________________________________________________________________
ADDRESS_______________________________________CITY: __________________________________
ZIP CODE + 4: _________COUNTY: _________
FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEI#): 73-_________________________________
FEDERAL TAX ID NUMBER _______________________________________________________________
CONTACT PERSON: _______________________________________PHONE: _______________________
ADDRESS: ______________________________________________________________________________

PROJECT FUNDING: Community Wildfire Protection Plan
The maximum grant to develop a CWPP is $10,000. A limit of one application per County will be considered. Texas Forest Service reserves the right to amended project funding limits.

CERTIFICATION:
To the best of my knowledge and belief, data in this application are true and correct, the documents have been duly authorized by the governing body of the applicant, and the applicant will comply with the attached assurances.

___________________________________________________________
Signature and Title of Certified Representative

COUNTY INFORMATION

A. List the name, address, and phone number of person(s) who can be contacted concerning the Community Wildfire Protection Plan Grant
County Judge: _______________________________________________________________________
County Clerk: _______________________________________________________________________
County Emergency Management Coordinator: _____________________________________________
Other Persons: _______________________________________________________________________

B. List the name, address, and phone number of person(s) responsible for the following:
Filing Grant Forms: _________________________________________________________________
Handling Invoices: _________________________________________________________________

COUNTY WILDFIRE PROTECTION PLAN

General Guidelines

1. Priority applicants are identified by the Texas Forest Service as having significant damage from Hurricane Ike so as to exhibit a potential threat from wildfire. Grant funds will be awarded using a competitive matrix, based on Hurricane Ike severity, and “Communities at Risk” as determined by the Southern Fire Risk Assessment System.

A. Convene Decision makers
   1. Form a core team made up of representatives from the appropriate local governments, local fire authority, and Texas Forest Service.

B. Involve Federal Agencies
   1. Contact and involve land management agencies as appropriate.

C. Engage Interested Parties
   1. Contact and encourage active involvement in plan development from a broad range of interested organizations and stakeholders.

D. Establish a Community Base Map
   1. Work with partners to establish a baseline map of the community that defines the community’s WUI and displays inhabited areas at risk, forested areas that contain critical human infrastructure and forested areas at risk for large-scale fire disturbance.

E. Develop a Community Risk Assessment
   1. Work with partners to develop a community risk assessment that considers fuel hazards, risk of wildfire occurrence; homes, businesses, and essential infrastructure at risk, other community values at risk, and local Protection capability.
   2. Rate the level of risk for each factor and incorporate into the base map as appropriate.

F. Establish Community Priorities and Recommendations
   1. Use the base map and community risk assessment to facilitate a collaborative community discussion that leads to the identification of local priorities for fuel treatment, reducing structure ignitability, and other issues of interest, such as improving fire response capability.
   2. Clearly indicate whether priority projects are directly related to protection of communities and essential infrastructure or to reducing wildfire risk to other community values.

G. Develop an Action Plan and Assessment Strategy
   1. Consider developing a detailed implementation strategy to accompany the CWPP, as well as a monitoring plan that will ensure long-term success.

H. Finalize Community Wildfire Protection Plan
   1. Finalize the CWPP and communicate the results to the community and key partners.

I. Include Final CWPP in County Emergency Management Plan
   1. CWPP is included in the County Emergency Management Plan under the Hazard Mitigation Annex.
3. Major Categories of expenditures in the development of a Community Wildfire Protection Plan:

A. Contracting Services  
B. Personnel Time  
C. GIS Software and Hardware

4. Funding limits per application are:

A. The maximum grant to develop a CWPP is $10,000. A limit of one application per County will be considered. Texas Forest Service reserves the right to amended project funding limits.

B. This is a 100% Federal pass-thru reimbursement grant.

C. No advance payments will be made. Grant funds will only be distributed when CWPP is finalized and approved by TFS Grant Committee.

D. Expenses prior to the approval date will not be eligible for this grant. A final report must be submitted detailing the accomplishments of the project and any publicity that was is generated. Three hard copies of the CWPP and an electronic version of completed CWPP must be submitted with the final report. Additionally submit three copies each of document, materials, and brochures with final report. Upon approval of CWPP and documentation an invoice must be submitted to TFS not to exceed the maximum amount of funding approved.

E. Recipients must certify eligibility to receive federal funds and must comply with applicable federal regulations.

5. Applications will be received by Texas Forest Service until funding is awarded. Applications will be processed in order of receipt.

PLEASE RETURN YOUR APPLICATION TO:
Texas Forest Service  
1328 FM 1488  
Conroe, TX 77384  
Attn: Ike Grant Committee
This certification is required by the regulations implementing Sections 5151-5160, of the Drug-Free Workplace Act of 1988 (Pub. L. 100-690, Title V, Subtitle D; 41 U.S.C. 701 et seq.), 7 CFR Part 3017, Subpart F, Section 3017.600, Purpose. The January 31, 1989, regulations were amended and published as Part II of the MAY 25, 1990, Federal Register (pages 21681-21691). Copies of the regulations may be obtained by contacting the Department of Agriculture agency offering the grant.

(BEFORE COMPLETING CERTIFICATION, READ INSTRUCTIONS ON REVERSE)

Alternative I

A. The grantee certifies that it will or will continue to provide a drug-free workplace by:

   (a) Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the grantee's workplace and specifying the actions that will be taken against employees for violation of such prohibition;

   (b) Establishing an ongoing drug-free awareness program to inform employees about --

      (1) The dangers of drug abuse in the workplace;

      (2) The grantee's policy of maintaining a drug-free workplace;

      (3) Any available drug counseling, rehabilitation, and employee assistance programs; and

      (4) The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;

   (c) Making it a requirement that each employee to be engaged in the performance of the grant be given a copy of the statement required by paragraph (a):

   (d) Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the grant, the employee will --

      (1) Abide by the terms of the statement; and

      (2) Notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction;

   (e) Notify the agency in writing, within 10 calendar days after receiving notice under subparagraph (d)(2) from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position, title, to every grant officer on whose grant activity the convicted employee was working, unless the Federal agency has designated a central point for the receipt of such notices. Notice shall include the identification number(s) of each affected grant;

      (1) Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or

      (2) Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency;

      (3) Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs (a), (b), (c), (d), (e) and (f).
B. The grantee may insert in the space provided below the site(s) for the performance of work done in connection with the specific grant:

Place of Performance (Street address, city, county, State, zip code)

Note: Check □ if there are workplaces on file that are not identified here.

Organization Name

Award Number or Project Name

Name and Title of Authorized Representative

Signature Date

Instructions for Certification

1. By signing and submitting this form, the grantee is providing the certification set out on pages 1 and 2.

2. The certification set out on pages 1 and 2 is a material representation of fact upon which reliance is placed when the agency awards the grant. If it is later determined that the grantee knowingly rendered a false certification, or otherwise violates the requirements of the Drug-Free Workplace Act, the agency, in addition to any other remedies available to the Federal Government, may take action authorized under the Drug-Free Workplace Act.

3. Workplaces under grants, for grantees other than individuals, need not be identified on the certification. If known, they may be identified in the grant application. If the grantee does not identify the workplaces at the time of application, or upon award, if there is no application, the grantee must keep the identity of the workplace(s) on file in its office and make the information available for Federal inspection. Failure to identify all known workplaces constitutes a violation of the grantee's drug-free workplace requirements.

4. Workplace identifications must include the actual address of buildings (or parts of buildings) or other sites where work under the grant takes place. Categorical descriptions may be used (e.g., all vehicles of a mass transit authority or State highway department while in operation, State employees in each local unemployment office, performers in concert halls or radio studios).

5. If the workplace identified to the agency changes during the performance of the grant, the grantee shall inform the agency of the change(s), if it previously identified the workplaces in question (see paragraph three).

6. Definitions of terms in the Nonprocurement Suspension and Debarment common rule and Drug-Free Workplace common rule apply to this certification. Grantees' attention is called, in particular, to the following definitions from these rules:

   "Controlled substance" means a controlled substance in Schedules I through V of the Controlled Substances Act (21 U.S.C. 812) and as further defined by regulation (21 CFR 1308.11 through 1308.15);

   "Conviction" means a finding of guilt (including a plea of nolo contendere) or imposition of sentence, or both, by any judicial body charged with the responsibility to determine violations of the Federal or State criminal drug statutes;

   "Criminal drug statute" means a Federal or non-Federal criminal statute involving the manufacture, distribution, dispensing, use, or possession of any controlled substance;

   "Employee" means the employee of a grantee directly engaged in the performance of work under a grant, including: (i) all "direct charge" employees; (ii) all "indirect charge" employees unless their impact or involvement is insignificant to the performance of the grant; and, (iii) temporary personnel and consultants who are directly engaged in the performance of work under the grant and who are on the grantee's payroll. This definition does not include workers not on the payroll of the grantee (e.g., volunteers, even if sued to meet a matching requirement; consultants or independent contractors not on the grantee's payroll; or employees of subrecipients or subcontractors in covered workplaces).
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 cost) 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 award; and will establish a proper accounting system in accordance with generally accepted accounting standards or agency directives.

3. 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.

4. Will initiate and complete the work within the applicable time frame after receipt of approval of the awarding agency.

5. 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 19 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).

6. 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 prohibits 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 nondiscrimination 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.

7. 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.

8. Will comply, as applicable, 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.

10. Will comply, if applicable, 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.

11. 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).


14. Will comply with P.L. 93-348 regarding the protection of human subjects involved in research, development, and related activities supported by this award of assistance.

15. Will comply with the Laboratory Animal Welfare Act of 1966 (P.L. 89-544, as amended, 7 U.S.C. § 2131 et seq.) pertaining to the care, handling, and treatment of warm blooded animals held for research, teaching, or other activities supported by this award of assistance.

16. 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.

17. Will cause to be performed the required financial and compliance audits in accordance with the Single Audit Act Amendments of 1996 and OMB Circular No. A-133, Audits of States, Local Governments, and Non-Profit Organizations.

18. Will comply with all applicable requirements of all other Federal laws, executive orders, regulations and policies governing this program.

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This certification is required by the regulations implementing Executive Order 12549, Debarment and Suspension, 7 CFR Part 3017, Section 3017.510, Participants' responsibilities. The regulations were published as Part IV of the January 30, 1989 Federal Register (pages 4722-4733). Copies of the regulations may be obtained by contacting the Department of Agriculture agency offering the proposed covered transaction.

(BEFORE COMPLETING CERTIFICATION, READ INSTRUCTIONS ON REVERSE)

(1) The prospective primary participant certifies to the best of its knowledge and belief, that it and its principals:

(a) are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;

(b) have not within a three-year period preceding this proposal been convicted of or had a civil judgement rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;

(c) are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State or local) with commission of any of the offenses enumerated in paragraph (1)(b) of this certification; and

(d) have not within a three-year period preceding this application/proposal had one or more public transactions (Federal, State or local) terminated for cause or default.

(2) Where the prospective primary participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal.

Organization Name                                                                            PR/Award Number or Project Name

Name(s) and Title(s) of Authorized Representative(s)

Signature(s)                      Date

1 Form AD-1047 (1/92)
Instructions for Certification

1. By signing and submitting this form, the prospective primary participant is providing the certification set out on the reverse side in accordance with these instructions.

2. The inability of a person to provide the certification required below will not necessarily result in denial of participation in this covered transaction. The prospective participant shall submit an explanation of why it cannot provide the certification set out on this form. The certification or explanation will be considered in connection with the department or agency's determination whether to enter into this transaction. However, failure of the prospective primary participant to furnish a certification or an explanation shall disqualify such person from participation in this transaction.

3. The certification in this clause is a material representation of fact upon which reliance was placed when the department or agency determined to enter into this transaction. If it is later determined that the prospective primary participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, the department or agency may terminate this transaction for cause or default.

4. The prospective primary participant shall provide immediate written notice to the department or agency to whom this proposal is submitted if at any time the prospective primary participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.

5. The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549. You may contact the department or agency to which this proposal is being submitted for assistance in obtaining a copy of those regulations.

6. The prospective primary participant agrees by submitting this form that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by the department or agency entering into this transaction.

7. The prospective primary participant further agrees by submitting this form that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions," provided by the department or agency entering into this covered transaction, without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.

8. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that is not debarred, suspended, ineligible, or voluntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Nonprocurement List.

9. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.

10. Except for transactions authorized under paragraph 6 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal Government, the department or agency may terminate this transaction for cause or default.
CERTIFICATION FOR CONTRACTS, GRANTS, LOANS
AND
COOPERATIVE AGREEMENTS

The undersigned certifies, to the best of his or her knowledge and belief, that:

(1) No federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

(2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, “Disclosure Form to Report Lobbying”, in accordance with its instructions.

(3) The undersigned shall require that the language of this certification be included in the award documents for all sub-awards at all tiers (including sub-contracts, sub-grants and contracts under grants, loans and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31 U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than $10,000 and not more than $100,000 for each such failure.

Signature

Date

Name and Title
Request for Taxpayer Identification Number and Certification

**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. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, you are generally required to provide your correct TIN. See the instructions on page 4.

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

**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 (LLC)” 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.

<table>
<thead>
<tr>
<th>IF the payment is for . . .</th>
<th>THEN the payment is exempt for . . .</th>
</tr>
</thead>
<tbody>
<tr>
<td>Interest and dividend payments</td>
<td>All exempt payees except for 9</td>
</tr>
<tr>
<td>Broker transactions</td>
<td>Exempt payees 1 through 13. Also, a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker</td>
</tr>
<tr>
<td>Barter exchange transactions and patronage dividends</td>
<td>Exempt payees 1 through 5</td>
</tr>
<tr>
<td>Payments over $600 required to be reported and direct sales over $5,000</td>
<td>Generally, exempt payees 1 through 7 4</td>
</tr>
</tbody>
</table>

1See Form 1099-MISC, Miscellaneous Income, and its instructions. However, the following payments made to a corporation (including gross proceeds paid to an attorney under section 6045(f), even if the attorney is a corporation) and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys’ fees, and payments for services paid by a federal executive agency.

### Part I. Taxpayer Identification Number (TIN)

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

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

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

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

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

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

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

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

### Part II. Certification

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

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

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

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

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

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

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

What Name and Number To Give the Requester

<table>
<thead>
<tr>
<th>For this type of account:</th>
<th>Give name and SSN of:</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Individual</td>
<td>The individual</td>
</tr>
<tr>
<td>2. Two or more individuals (joint account)</td>
<td>The actual owner of the account or, if combined funds, the first individual on the account</td>
</tr>
<tr>
<td>3. Custodian account of a minor (Uniform Gift to Minors Act)</td>
<td>The minor</td>
</tr>
<tr>
<td>4. a. The usual revocable savings trust (grantor is also trustee)</td>
<td>The grantor-trustee</td>
</tr>
<tr>
<td>b. So-called trust account that is not a legal or valid trust under state law</td>
<td>The actual owner</td>
</tr>
<tr>
<td>5. Sole proprietorship or disregarded entity owned by an individual</td>
<td>The owner</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>For this type of account:</th>
<th>Give name and EIN of:</th>
</tr>
</thead>
<tbody>
<tr>
<td>6. Disregarded entity not owned by an individual</td>
<td>The owner</td>
</tr>
<tr>
<td>7. A valid trust, estate, or pension trust</td>
<td>Legal entity</td>
</tr>
<tr>
<td>8. Corporate or LLC electing corporate status on Form 8832</td>
<td>The corporation</td>
</tr>
<tr>
<td>9. Association, club, religious, charitable, educational, or other tax-exempt organization</td>
<td>The organization</td>
</tr>
<tr>
<td>10. Partnership or multi-member LLC</td>
<td>The partnership</td>
</tr>
<tr>
<td>11. A broker or registered nominee</td>
<td>The broker or nominee</td>
</tr>
<tr>
<td>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</td>
<td>The public entity</td>
</tr>
</tbody>
</table>

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

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

Privacy Act Notice

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

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