

2017 Promotional Grant Instructions Page 1



About the grant: This grant reimburses up to 50% of your **future** eligible expenses for advertising, marketing, and reaching consumers at the point of purchase to promote agricultural products with direct Kentucky farm impact.

What is Kentucky Proud®? It is the official state agricultural marketing program administered by the Kentucky Department of Agriculture (KDA).

Kentucky Proud Membership: You must be a member of Kentucky Proud for grant consideration. Apply for membership at www.kyproud.com.

What is direct Kentucky farm impact? The dollar value of agricultural products bought, sold, grown, raised, produced, and sourced from Kentucky farms.

How the grant is funded: The Kentucky Agricultural Development Board (KADB) awards a portion of the tobacco settlement funds to KDA to support the Kentucky Proud Program.

The grant maximum: Up to \$12,000 in 12 months. Grants are based on 10 percent of direct Kentucky farm impact.

- **Lifetime maximums are \$36,000** beginning with the use of 2014 funds at the request of the KADB.
- **If more than \$500 of your grant is left unspent, the total amount left unspent will be deducted from your next request.** If you will not use your grant, or you require a lower amount, you must inform us no later than 5 months after approval or you will be penalized based on the original amount of your grant.

Your grant will be withheld if you are delinquent in state taxes. KDA reserves the right to audit the compliance, amend the guidelines, revoke the award, or interpret the intent of this grant at any time, without liability, at its sole discretion. All funds are first-come, first-served.

Deadlines: Applications are due the last day of the month to be considered at the next month's meeting.

- *Example:* We must have your application in our office by January 31st for it to be considered at the February grant meeting.
- If approved, you will receive a grant contract within 15 days spelling out the terms. If denied, you will receive an e-mail.

You have 30 days to sign the agreement or it will be voided. If you do not submit all eligible expenses by the date listed in your contract, your remaining balance will go to help other eligible members. You are responsible for deadlines noted in your contract.

Attention to these details is essential!

If **any** of the following is missing, your grant will not be considered. (Your application **must be mailed**; e-mail or fax will not be considered.)

- I included my Kentucky Proud Member number.
- I answered each of the application questions and included all attachments with specific details.
- I was specific about naming farms and counties where the Kentucky Proud agricultural products will be sourced.
- I honestly estimated direct Kentucky farm impact in dollars and understand this is subject to audit or refund of any grant dollars received.
- I signed and dated the Logo Use Rules page.
- If I received a grant since 2013, I answered the questions on Page 5.
- I attached a completed Form W-9.
- I signed, notarized, and attached the **original** affidavit.
- I am age 18 or older.
- I comply with all laws and regulations, especially related to public health, food safety, and accuracy and legality of advertising. I understand that KDA is held harmless and is not responsible for my legal obligations.

If you have checked all above, mail everything to:

Jonathan Van Balen
Kentucky Department of Agriculture
111 Corporate Drive
Frankfort, KY 40601

Questions about the grant?
E-Mail Jonathan.VanBalen@ky.gov

2017 Promotional Grant Application - Page 2



Business Name: _____ Contact Person: _____

E-mail Address: _____ Phone Number: _____

Mailing Address: _____

City: _____ State: _____ Zip Code: _____

Kentucky Proud Member Number: _____ Taxpayer ID / Social Security Number: _____

Number of Kentucky farms helped: ____ Farm locations by county: _____

Type of Kentucky Proud Member: _____ (Farm, Restaurant, Farmers' Market, etc.)

Associates are not eligible for Promotional Grants, however they may receive other benefits through Kentucky Proud status.

1. _____ **How many Kentucky farms will benefit?** Please provide the names of each farm (and their locations by county) that will benefit financially from this grant project. Please provide details of your farm story, your message to consumers, and how you plan to reach them with advertising and marketing support from this grant. Specifics and details are essential for our grant committee to rule in your favor and to promote your Kentucky Proud story.

Example: I would answer "3" and then attach details of my sixth-generation beef cattle farm in Acme County and how my two neighbors, Smith and Jones, have joined with me to market freezer beef sold at our own country farm store.

2. \$ _____ **What is the direct Kentucky farm impact?** What is the dollar value of the agricultural products grown, raised, produced, and sourced on a Kentucky farm that will be advertised, marketed, and promoted by this grant project? Please attach specific details of what you are promoting and how you honestly estimated the dollars.

Example: I would note that our three farms sold \$30,000 of beef last year, but we think we can increase this to \$45,000 with more advertising. I would conservatively list \$30,000 because I know we can meet that goal.

3. \$ _____ **Maximum grant possible based on 10 percent of direct Kentucky farm impact.** Multiply the number from Line 2 by 10 percent and enter it on Line 3. The maximum grant possible is \$12,000 based on 10 percent of direct Kentucky farm impact.

Example: If you entered \$30,000 worth of produce that you are sourcing from Kentucky farms on Line 2, you could be eligible for 10 percent or \$3,000 worth of matching grant funds and would enter \$3,000 on Line 3. If your direct Kentucky farm impact is \$120,000 or more, you would enter the maximum amount of \$12,000.

4. **Have you previously received a grant from us or any other state agency** such as Kentucky Proud, Restaurant Rewards, Horticulture, Wine/Grape, Ag Development Funds, etc.? **YES or NO** (choose one) and provide details in an attachment.

5. **Will you buy, grow, sell, produce, process, manufacture, or market Kentucky Proud products even if you do not get this grant?** **YES or NO** (choose one) and provide details. This is an important way for us to measure how committed you are to helping Kentucky farms with or without grant support. Please mention specific examples of your support in previous years.

6. **Where can consumers find your Kentucky Proud product(s)? Please detail what new markets you hope to reach because of this grant.** Please provide details of exactly where your product can be found (what county farmers' market, what store and location by county, etc.)

****Please complete the Project Worksheet on the next page****



Project Worksheet

List below how much you plan to spend on eligible expenses.

1. **Radio Ads**
\$ _____

2. **TV Ads**
\$ _____

3. **Web Expenses**
\$ _____

4. **Hats, T-Shirts, Giveaway Items**
\$ _____

5. **Labels & Packaging**
\$ _____

6. **Trade Shows**
\$ _____

7. **UPC and/or Bar Codes**
\$ _____

8. **Graphic Design Expenses**
\$ _____

Other Expenses (list below)

9. _____
\$ _____

10. _____
\$ _____

Sub-Total
\$ _____

X 50% = \$

11. **# of Demos/Sampling Events**
X \$200 = \$

MATCH REQUESTED

(Add boxes together; Cannot exceed number on Line 3 on the previous page.)

TOTAL
\$ _____

For reimbursement: Please **physically mail printed** reimbursement requests, including all invoices, photos, and samples of completed work to:
Jonathan Van Balen, 111 Corporate Dr Frankfort, KY 40601

E-Mail and Fax submissions will not be considered.

Eligible Expenses

Your application will be reviewed by KDA staff for eligibility and if approved for funding, a legal agreement will be sent to you detailing these and other applicable state rules associated with the grant. The Kentucky Proud Logo Use Rules are found on Page 4 of this application. Reimbursement submissions will also be reviewed by KDA staff to determine their adherence to the conditions of this award. **No expenses are eligible prior to KDA's approval of the application.** *The following expenses are eligible for up to 50% reimbursed.*

Radio or TV ads: In a radio advertisement, Kentucky Proud **must** be mentioned as prominently and frequently as your name for 50 percent reimbursement. When seeking reimbursement, you must provide the invoice, the affidavit from the station show when the ads ran, and the ad script. In a television advertisement, the Kentucky Proud Logo must be featured as prominently and frequently as your name/logo for 50 percent reimbursement.

Radio Example: If your name is mentioned twice in a radio ad, Kentucky Proud **must** also be mentioned twice.

Television Example: However long your logo/name appears on screen is the amount of time the Kentucky Proud Logo **must** appear on screen.

Web expenses: Design, maintenance, and annual fees as long as logo rules are followed on all pages. Google ads, social media, and other electronic media expenses will be considered.

Hats, t-shirts, clothing, or giveaways: Must follow logo rules and must only offer for employee use or as giveaways, not for resale. Includes all costs as part of match.

Product labels, packaging, jars, and boxes: Must follow logo rules and be prominent to consumers when viewed on the shelf. Includes all costs as part of match. Boxes must incorporate the Kentucky Proud Logo.

Trade Shows: Booth fees, electric hookups, cost of samples. Not eligible: hotel, travel, labor, registration fees.

UPC or Bar Codes: Match up to 50 percent.

Graphic Design Expenses: Includes design of logos, labels, packaging, and advertisements that include the Kentucky Proud Logo.

Vehicle Wraps: Must be pre-approved, but are generally eligible.

Other eligible examples: Business cards, brochures, newspaper ads, direct mail ads, print ads, signs, sales catalogs, video productions, banners, billboards, farm signs, retail displays, kiosks, menus, chalkboards, posters, point-of-purchase, and other sales materials.

The following expenses are at a flat rate

Demos and Sampling. Will pay up to \$200 per demo. You must list the location of the demo, provide photos of the display/table/booth, show use of our logo at the demo site, and include sales estimates and results.



Kentucky Proud® Logo Use Rules

Please make sure to use the Kentucky Proud Logo correctly. If you have questions, you may always ask KDA for guidance prior to having something printed, published, or produced.

You **must** use the Kentucky Proud Logo in advertisements, on marketing materials, and on other items that are eligible expenses in order for them to be eligible for reimbursement. If the Kentucky Proud Logo is not used, that item will be denied for reimbursement. If you are approved to use the Appalachia Proud Logo, the Homegrown by Heroes Logo, or another logo associated with a Kentucky Proud project that has received prior approval for reimbursement by KDA staff (with the exception of Kentucky Farms Are Fun), you may use them in place of the Kentucky Proud Logo, provided the version you use contains the Kentucky Proud Logo within it. You are not required to use a tagline.

Kentucky Proud Logo files may accessed in the Member Services are of the Kentucky Proud website www.kyproud.com.

- 1) **Size.** The logo must match the size, location, frequency, and prominence of your business name/logo on all materials to get the 50 percent reimbursement. If the logos are not comparable in size, your reimbursement will be lower than 50 percent based on the comparison in size. We measure the dimensions of your logo and the Kentucky Proud Logo from top to bottom. If your logo is not an oval or is oddly sized, the type or the font size of the text “Kentucky Proud” must be as large as the type or the font size of the letters in your name or logo. *Example:* If your logo is on the front of the package and Kentucky Proud is on the back, your match will be reduced or denied. If there is any doubt about the size of the Kentucky Proud Logo, please make it larger. You must maintain the aspect ratio of the logo. The components of the logo may not be rearranged, distorted, or re-made in any way.
- 2) **Color.** The individual colors of the Kentucky Proud Logo (red, blue, and green) may not be changed to different individual colors. The Kentucky Proud Logo may be produced in the following **single** colors without prior permission: white, black, or blue. Any other **single** color requires written permission from KDA. The Kentucky Proud Logo in white on any solid color is acceptable.
- 3) **Registered Trademark Symbol.** The logo’s registered trademark attribute, ®, must be shown to denote the logo’s registered trademark status.
- 4) **Backgrounds.** If the Kentucky Proud Logo is going to appear over a background, such as a photo, please place a white oval behind it. Please be careful not to clip the cardinal’s wing if you decide to not leave white space around the Kentucky Proud Logo.
- 5) **Incorporation of the Kentucky Proud Logo as part of your own logo is *not* permitted.**
- 6) **Wine Bottle Labels:** If you are a winery and you are authorized by the Alcohol and Tobacco Trade Bureau (TTB) to put Kentucky on the front label of your wine bottle, the Kentucky Proud Logo must be on the front label in order to be eligible for up to 50 percent reimbursement, subject to the size guidelines outlined above. If you are not permitted by the TTB to put Kentucky on the front label of your wine bottle, and the logo appears on the back label, the reimbursement rate is 25 percent subject to the size guidelines outlined above.
- 7) **Industrial Hemp Pilot Project Participants:** If you are a participant in the Industrial Hemp Pilot Program, the Kentucky Proud Industrial Hemp Logo may be used in place of the Kentucky Proud Logo. You **must** first obtain written permission from the Industrial Hemp Committee to use the logo.

I agree to comply with these Logo Use Rules. I agree to comply with any request by KDA for additional information pertaining to my compliance with these Logo Use Rules.

Signature: _____ Date: _____

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First time applicants should not complete this page, but if you apply for future funding in this program, feedback on the prior award will be required.

As with the other Kentucky Proud grant programs, the objective of this program is to assist our members in expanding their marketing exposure, increasing the awareness of Kentucky Proud, and improving the overall profitability of Kentucky-grown agricultural products. While it is challenging to determine the precise tangible benefits of these investments, it is essential for the continuation of this grant that we accurately capture how your previous marketing expenditures assisted your business. As a prerequisite for this application, you must complete the following questions to the best of your ability regarding past POP grants received since 2013.

From the following options, please select the marketing investment supported by POP funds that had the most significant impact on your operation.

- Billboard Clothing Consulting Fees Direct Mail Give-away Items Magazine Newspaper Product Demos
 Product Labels and Packaging Professional Consultant Radio Social Media Television Trade Show Exhibit
 Vehicle Wrap Web Design/Hosting Other _____

From the following options, please select the marketing investment supported by POP funds that had the second most significant impact on your operation.

- Non-applicable Billboard Clothing Consulting Fees Direct Mail Give-away Items Magazine Newspaper
 Product Demos Product Labels and Packaging Professional Consultant Radio Social Media Television
 Trade Show Exhibit Vehicle Wrap Web Design/Hosting Other _____

From the following options, please select the marketing investment supported by POP funds that had the third most significant impact on your operation.

- Non-applicable Billboard Clothing Consulting Fees Direct Mail Give-away Items Magazine Newspaper
 Product Demos Product Labels and Packaging Professional Consultant Radio Social Media Television
 Trade Show Exhibit Vehicle Wrap Web Design/Hosting Other _____

What was the most significant impact of your promotional grant expenditures?

- Improved efficiency of sales Increased dollars of sales Increased net profits
 Increased number of farmers assisted by your business Introduced new product to market Negative impact
 No impact on business

What was the second most significant impact of your promotional grant expenditures?

- Non-applicable Improved efficiency of sales Increased dollars of sales Increased net profits
 Increased number of farmers assisted by your business Introduced new product to market Negative impact
 No impact on business

Please select the most appropriate quantitative response for each of the potential impacts:

- Increased dollars of sales No impact \$1 to \$999 gain \$1,000 to \$4,999 gain \$5,000 to \$9,999 gain
 \$10,000 to \$24,999 gain \$25,000 to \$49,000 gain \$50,000 to \$99,000 gain \$100,000 to \$499,000 gain
 \$500,000 to \$999,000 gain More than \$1,000,000 gain

- Increased net profits No impact \$1 to \$999 gain \$1,000 to \$4,999 gain \$5,000 to \$9,999 gain
 \$10,000 to \$24,999 gain \$25,000 to \$49,000 gain \$50,000 to \$99,000 gain \$100,000 to \$499,000 gain
 \$500,000 to \$999,000 gain More than \$1,000,000 gain

- Increased number of customers No increase 1 to 2 3 to 5 6 to 10 11 to 15 16 to 24 25 to 49 50 to 99
 100 to 249 250 to 499 500 to 999 1,000 to 4,999 5,000 to 9,999 More than 10,000



Increased number of farmers assisted by your business No increase 1 to 2 3 to 5 6 to 10 11 to 15 16 to 24
 25 to 49 50 to 99 100 to 249 250 to 499 500 to 999 1,000 to 4,999 5,000 to 9,999 More than 10,000

Introduced new products to market Zero 1 to 2 3 to 5 6 to 9 10 to 19 More than 20

Negative impact on sales revenue, if applicable Non-applicable More than \$10,000 loss \$9,999 to \$5,000 loss
 \$4,999 to \$1,000 loss \$999 to \$1 loss

For each POP dollar received, how much additional did you spend on marketing and advertising expenses?

1:1 1.5:1 2:1 5:1 10:1 25:1

Provide a brief comment on why these funds were important to your business?

Have these funds allowed you or other farmers you work with to diversify or expand? If so, how?

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.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification; check only one of the following seven boxes: <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input type="checkbox"/> Other (see instructions) ▶ _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>
	5 Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	6 City, state, and ZIP code	
	7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the 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 instructions for line 1 and 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); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

Sign Here	Signature of U.S. person ▶	Date ▶
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General Instructions

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

Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/fw9.

Purpose of Form

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

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

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

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding? on page 2.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.

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

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

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

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

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

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see 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, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 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, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

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

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the 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 *Exempt payee code* on page 3 and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships* above.

What is FATCA reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code* on page 3 and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

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

Penalties

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

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

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

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

Specific Instructions

Line 1

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

If this Form W-9 is for a joint account, list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9.

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

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

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

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

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

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

Line 2

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

Line 3

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

Limited Liability Company (LLC). If the name on line 1 is an LLC treated as a partnership for U.S. federal tax purposes, check the "Limited Liability Company" box and enter "P" in the space provided. If the LLC has filed Form 8832 or 2553 to be taxed as a corporation, check the "Limited Liability Company" box and in the space provided enter "C" for C corporation or "S" for S corporation. If it is a single-member LLC that is a disregarded entity, do not check the "Limited Liability Company" box; instead check the first box in line 3 "Individual/sole proprietor or single-member LLC."

Line 4, Exemptions

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

Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

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

- 1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2—The United States or any of its agencies or instrumentalities
- 3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947

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

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 5 ²
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

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

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

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

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

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

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

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

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

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

G—A real estate investment trust

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

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

J—A bank as defined in section 581

K—A broker

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

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

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

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

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

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. 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 this page), 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 SSA office or get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting 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, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

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

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

Part II. Certification

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

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

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

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

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

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

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

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

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee ¹ The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity ⁴
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. 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
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

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

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

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

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 2.

*Note. Grantor also must provide a Form W-9 to trustee of trust.

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

Secure Your Tax Records from Identity Theft

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

To reduce your risk:

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

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

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

For more information, see Publication 4535, Identity Theft Prevention and Victim Assistance.

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 property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: spam@uce.gov or contact them at www.ftc.gov/idtheft or 1-877-IDTHEFT (1-877-438-4338).

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

REQUIRED AFFIDAVIT FOR BIDDERS, OFFERORS AND CONTRACTORS

FOR BIDS AND CONTRACTS IN GENERAL:

- I. Each bidder or offeror swears and affirms under penalty of perjury, that:
 - a. In accordance with [KRS 45A.110](#) and [KRS 45A.115](#), neither the bidder or offeror as defined in [KRS 45A.070\(6\)](#), nor the entity which he/she represents, has knowingly violated any provisions of the campaign finance laws of the Commonwealth of Kentucky; and the award of a contract to the bidder or offeror or the entity which he/she represents will not violate any provisions of the campaign finance laws of the Commonwealth.
 - b. The bidder or offeror swears and affirms under penalty of perjury that, to the extent required by Kentucky law, the entity bidding, and all subcontractors therein, are aware of the requirements and penalties outlined in [KRS 45A.485](#); have properly disclosed all information required by this statute; and will continue to comply with such requirements for the duration of any contract awarded.
 - c. The bidder or offeror swears and affirms under penalty of perjury that, to the extent required by Kentucky law, the entity bidding, and its affiliates, are duly registered with the Kentucky Department of Revenue to collect and remit the sales and use tax imposed by [KRS Chapter 139](#), and will remain registered for the duration of any contract awarded.
 - d. The bidder or offeror swears and affirms under penalty of perjury that the entity bidding is not delinquent on any state taxes or fees owed to the Commonwealth of Kentucky and will remain in good standing for the duration of any contract awarded.

FOR “NON-BID” CONTRACTS (I.E. SOLE-SOURCE; NOT-PRACTICAL OR FEASIBLE TO BID; OR EMERGENCY CONTRACTS, ETC):

- II. Each contractor further swears and affirms under penalty of perjury, that:
 - a. In accordance with [KRS 121.056](#), and if this is a non-bid contract, neither the contractor, nor any member of his/her immediate family having an interest of 10% or more in any business entity involved in the performance of any contract awarded, have contributed more than the amount specified in [KRS 121.150](#) to the campaign of the gubernatorial slate elected in the election last preceding the date of contract award.
 - b. In accordance with [KRS 121.330\(1\) and \(2\)](#), and if this is a non-bid contract, neither the contractor, nor officers or employees of the contractor or any entity affiliated with the contractor, nor the spouses of officers or employees of the contractor or any entity affiliated with the contractor, have knowingly contributed more than \$5,000 in aggregate to the campaign of a candidate elected in the election last preceding the date of contract award that has jurisdiction over this contract award.

Solicitation/Contract #: _____

REQUIRED AFFIDAVIT FOR BIDDERS, OFFERORS AND CONTRACTORS

PAGE 2 OF 2

- c. In accordance with [KRS 121.330\(3\) and \(4\)](#), and if this is a non-bid contract, to the best of his/her knowledge, neither the contractor, nor any member of his/her immediate family, his/her employer, or his/her employees, or any entity affiliated with any of these entities or individuals, have directly solicited contributions in excess of \$30,000 in the aggregate for the campaign of a candidate elected in the election last preceding the date of contract award that has jurisdiction over this contract.

As a duly authorized representative for the bidder, offeror, or contractor, I have fully informed myself regarding the accuracy of all statements made in this affidavit, and acknowledge that the Commonwealth is reasonably relying upon these statements, in making a decision for contract award and any failure to accurately disclose such information may result in contract termination, repayment of funds and other available remedies under law.

Signature

Printed Name

Title

Date

Company Name _____

Address _____

Subscribed and sworn to before me by _____
(Affiant) (Title)

of _____ this _____ day of _____, 20____.
(Company Name)

Notary Public

[seal of notary]

My commission expires: _____