



BOARD MEETING DATE: December 4, 2015

AGENDA NO. 10

PROPOSAL: Approve Contract Awards and Amended Program Announcement Approved by MSRC

SYNOPSIS: As part of their FYs 2014-16 AB 2766 Discretionary Fund Work Program, the MSRC approved amendments to the Program Announcement for the Major Event Center Transportation Program, allowing County Transportation Commissions to be eligible applicants and funding recipients. The MSRC also approved one new contract under the Alternative Fuel Infrastructure Program, one new contract under the Major Event Center Transportation Program, and one sole-source contract under the Transportation Control Measure Partnership Program. At this time the MSRC seeks Board approval of the amended Program Announcement and contract awards.

COMMITTEE: Mobile Source Air Pollution Reduction Review, November 19, 2015, Recommended for Approval

RECOMMENDED ACTIONS:

1. Approve amendments to the Program Announcement for the Major Event Center Transportation Program, as part of approval of the FYs 2014-16 Work Program, as described in this letter and in the attached;
2. Approve an award under the Major Event Center Transportation Program to Riverside County Transportation Commission in an amount not to exceed \$1,200,000 (using \$1,076,134 of the funds originally allocated plus an additional \$123,866 previously unallocated) to provide passenger rail service for the 2016 and 2017 Coachella and Stagecoach Festivals, as part of approval of the FYs 2014-16 Work Program, as described in this letter;
3. Approve an award under the Alternative Fuel Infrastructure Program to EDCO Disposal Corporation in an amount not to exceed \$150,000 for the expansion of their public access CNG station, as part of approval of the FYs 2014-16 AB 2766 Discretionary Fund Work Program, as described in this letter;

4. Approve a sole-source contract award under the Transportation Control Measure Partnership Program to Riverside County Transportation Commission in an amount not to exceed \$590,759 for extended freeway service patrol services, as part of approval of the FYs 2014-16 AB 2766 Discretionary Fund Work Program, as described in this letter;
5. Authorize MSRC the authority to adjust contract awards up to five percent, as necessary and previously granted in prior work programs; and
6. Authorize the Chairman of the Board to execute new contracts under FYs 2014-16 Work Program, as described above and in this letter.

Larry McCallon,
Vice Chair, MSRC

MM:HH:CR

Background

In September 1990 Assembly Bill 2766 was signed into law (Health & Safety Code Sections 44220-44247) authorizing the imposition of an annual \$4 motor vehicle registration fee to fund the implementation of programs exclusively to reduce air pollution from motor vehicles. AB 2766 provides that 30 percent of the annual \$4 vehicle registration fee subvended to the SCAQMD be placed into an account to be allocated pursuant to a work program developed and adopted by the MSRC and approved by the Board.

In November 2014, the MSRC selected initial categories for the FYs 2014-16 Work Program, with the understanding that additional project categories would continue to be developed and brought forward for consideration at a later date. At its November 19, 2015 meeting, the MSRC considered requested amendments to the Program Announcement for its Major Event Center Transportation Program. The MSRC also considered awards under Alternative Fuel Infrastructure, Major Event Transportation, and Transportation Control Measure CTC Partnership Programs. Details are provided below in the Proposals section.

Outreach

In accordance with SCAQMD's Procurement Policy and Procedure, public notices advertising the Alternative Fuel Infrastructure and Major Event Center Transportation Program Announcements were published in the Los Angeles Times, the Orange County Register, the San Bernardino Sun, and Riverside County Press Enterprise newspapers to leverage the most cost-effective method of outreach to the South Coast Basin. In

addition, the Program Announcements were advertised in the Desert Sun newspaper for expanded outreach in the Coachella Valley.

Additionally, potential bidders may have been notified utilizing SCAQMD's own electronic listing of certified minority vendors. Notice of the solicitation was e-mailed to the Black and Latino Legislative Caucuses and various minority chambers of commerce and business associations, and placed on the Internet at SCAQMD's Website (<http://www.aqmd.gov>). Further, the solicitation was posted on the MSRC's website at <http://www.cleantransportationfunding.org> and electronic notifications were sent to those subscribing to this website's notification service.

Proposals

At its November 19, 2015 meeting, the MSRC considered recommendations from its MSRC-TAC and approved the following:

Major Event Center Transportation Program

As part of the FYs 2014-16 Work Program, the MSRC allocated \$4.5 million for event center transportation programs and released a Program Announcement to solicit projects for traffic-impacted centers. To date, the MSRC has awarded a total of \$2,072,266 to two applications. Three additional applications have been received; clarifications are still being obtained on two applications and they will be brought forward for MSRC consideration in the near future. The third application, from Riverside County Transportation Commission (RCTC), requested the MSRC to consider an award of \$1.2 million to provide passenger rail service to the 2016 and 2017 Coachella Valley Music and Arts Festival and the Stagecoach Country Music Festival. Service would be provided by two special round trip Amtrak trains departing from Los Angeles Union Station to Palm Springs on the Thursday prior to the start of each Festival weekend, and two round trips on the following Monday. Passengers arriving in Palm Springs would then be taken to their final destinations by local connection shuttles. Additionally, Coachella Valley residents would be able to ride the reverse train trips from Palm Springs to Los Angeles. Service would promote the use of public transit, including bus and rail, in lieu of personal automobile. Elimination of traffic congestion, especially reductions in automobile stop and go driving and queuing, has a direct link to reduced vehicle exhaust emissions. RCTC and its project partners Amtrak and Golden Voice/Valley Music Travel would contribute at least \$1,200,000 in co-funding. In accordance with the Program terms, RCTC would only seek reimbursement for rail trips performed using Tier 2 or better locomotives.

Additionally, RCTC requested that the MSRC consider amending the Major Event Center Transportation Program Announcement to allow a County Transportation Commission (CTC) to be a qualifying respondent to the Program Announcement and to act in the capacity of prime contractor and contract signatory, even in those cases where they are not the direct provider of transportation services. CTCs, in their roles as the primary source of funding and oversight for all public transportation services in their respective counties, are also well suited to ensure program administration is conducted in

accordance with MSRC requirements. The MSRC considered and approved the amendments to the Program Announcement, and approved a contract award to RCTC in an amount not to exceed \$1,200,000 to implement the 2016 and 2017 Coachella & Stagecoach Festivals Passenger Rail Service.

Alternative Fuel Infrastructure Program

As part of the FYs 2014-16 Work Program, the MSRC allocated \$5.0 million for the implementation of new and expanded CNG and LNG refueling stations and modification of maintenance facilities to accommodate gaseous-fueled vehicles. A Program Announcement, #PA2015-12, was developed and released on May 1, 2015, with an open application period commencing that day and closing July 29, 2016. To date, the MSRC has awarded \$100,000 to one application. The MSRC approved one additional contract award to EDCO Disposal Corporation, in an amount not to exceed \$150,000, for the expansion of their existing public access CNG station as part of the FYs 2014-16 AB 2766 Discretionary Fund Work Program.

Transportation Control Measure Partnership Program

As part of the FYs 2014-16 Work Program, the MSRC allocated \$10.0 million for a program to partner with cities, County Transportation Commissions (CTCs) and others to demonstrate transportation control measure (TCM) projects. Innovative TCM projects have potential to reduce significant numbers of automobile trips or remove impediments to efficient traffic flow. The program is intended to provide a portion of the funding for projects, which when combined with other funding sources would accelerate the projects' implementation. Because CTCs typically solicit and co-fund the majority of TCM projects within their respective jurisdictions, the MSRC determined that CTCs would have the best overall perspective regarding the need for TCMs within their respective regions as well as knowledge of where funding can most effectively be applied. Therefore, the MSRC asked CTCs to bring forward work plans proposing projects for funding. Other interested entities would then participate in the projects via separate agreements with the CTCs.

To date, the MSRC has awarded \$943,643 for one work plan. An additional work plan has been submitted, from RCTC. As part of the FYs 2014-16 AB 2766 Discretionary Fund Work Program, the MSRC approved the award of a contract to RCTC in an amount not to exceed \$590,759 to co-fund their Extended State Route 91 Construction Freeway Service Patrol (FSP) Program. This service, which would be over and above the regular FSP service provided during peak a.m. and p.m. travel periods on weekdays, would include mid-day service on weekdays, extended evening service on Fridays, and weekend hours and would be provided for approximately 10 months starting in April 2016.

At this time, the MSRC requests the SCAQMD Board to approve the contract awards as part of approval of the FYs 2014-16 AB 2766 Discretionary Fund Work Program as outlined above. The MSRC also requests the Board to authorize the SCAQMD Chairman of the Board the authority to execute all agreements described in this letter. The MSRC further requests authority to adjust the funds allocated to each project specified in this

Board letter by up to five percent of the project's recommended funding. The Board has granted this authority to the MSRC for all past Work Programs.

Sole-Source Justification

As an element of its FYs 2014-16 Work Program, the MSRC allocated \$10 million for a program to partner on TCM projects. As discussed in Proposals above, this project will be implemented by initiating sole-source contracts with CTCs. While the MSRC and SCAQMD strive to retain technical services on a competitive basis, the SCAQMD's Procurement Policy and Procedure recognizes that, at times, the required services are available from only one source, making the pursuit of a competitive procurement futile. RCTC solicits and co-funds TCM projects within its subregion of the SCAQMD jurisdiction. Thus, RCTC has a unique perspective regarding the state of TCMs within its region as well as knowledge of where funding can most effectively be applied.

This request for a sole source award to RCTC is made under provision VIII.B.2.c.(1): The desired services are available from only the sole source due to the unique experience and capabilities of the proposed contractor or contractor team.

Resource Impacts

The SCAQMD acts as fiscal administrator for the AB 2766 Discretionary Fund Program (Health & Safety Code Section 44243). Money received for this program is recorded in a special revenue fund (Fund 23) and the contracts specified herein, as well as any contracts awarded in response to the solicitation, will be drawn from this fund.

Attachment

Amended Program Announcement #PA2015-13 – Major Event Center Transportation Program



MAJOR EVENT CENTER TRANSPORTATION PROGRAMS

*“Air Quality Improvements through Automobile Trip
Reduction & Roadway Congestion Mitigation”*

**Funding for the Implementation of New or Expanded Public
Transportation Programs for Event Center Destinations
Located in the South Coast Air Quality Management District**

2015-2016 Edition

Program Announcement

**Amended
PA2015-13**

December 4, 2015

SECTION 1 - INTRODUCTION

There are dozens of Major Event Centers located within the South Coast Air Quality Management District jurisdiction – these include sports arenas, fairgrounds, stadiums, race tracks, speedways, Convention Centers, etc. Compared to other destination centers such as shopping malls, event centers are utilized on a less frequent, and more importantly, less consistent basis. In the case of sports venues, the arena or stadium is used frequently during the regular season, but sits relatively idle during the offseason.

However, when a ball game, NASCAR race, or other high profile, high attendance event is scheduled at a major event center, the impacts on surrounding communities are usually much more disruptive as compared to other destination centers. As drivers, we have all experienced the traffic impacts created prior to and following an event at a major venue. Surface streets surrounding the event center are impacted by traffic volumes that greatly exceed capacity, freeways are impacted at off-ramps, and vehicle queues extend at signalized intersections to the point where gridlock ensues.

While we understand and even anticipate the extreme traffic congestion that accompanies special events, we often forget that gridlock also has a significant impact on air quality. Vehicles that inch along in stop and go traffic or idle for extended periods burn excessive amounts of fuel and emit excessive levels of air pollutants. The impacts extend well beyond the vehicles that actually attend the event center – traffic impacts can extend for many miles surrounding the event center and impact streets, major arterials, and freeways.

An effective strategy to reduce traffic congestion and its associated air quality impacts, not to mention driver frustration and stress, is to utilize public transportation in lieu of driving to the event. Given these benefits, many newer event centers are located adjacent to regularly scheduled bus, shuttle, or rail service. Event center patrons who take advantage of public transportation are typically spared the aggravation associated with event center parking lot congestion, avoid excessive parking fees and, whether they realize it or not, are doing something beneficial for the environment by *not* driving their car.

The MSRC, however, is aware that not all major event centers within the South Coast AQMD jurisdiction are served by regularly scheduled transit service, particularly older venues. In some cases, the regularly scheduled service that is provided does not match the spike in demand that occurs before and particularly after an event, and therefore requires schedules and service levels to be adjusted to meet the event schedule.

The purpose of this Program Announcement is to identify opportunities to reduce automobile trips, traffic congestion, and their associated air pollutant emissions by shifting attendees of major event center functions out of their personal automobile and onto public transportation. The goal is to align major event centers with transit providers to create a transportation option for event attendees as an alternative to their personal automobile. A shift from automobile to transit benefits not only those who take advantage of the service, but also the communities where the event center is located. The air pollution reduction benefits achieved through automobile trip reduction and congestion relief benefit all residents of the South Coast AQMD.

To facilitate implementation of new or expanded public transportation programs that facilitate use of transportation services to major event centers, the Mobile Source Air Pollution Reduction Review Committee (MSRC) has allocated a total of \$4.5M in **Clean Transportation Funding™**. This funding opportunity has at its core the following goals and objectives:

- Seek out major event center venues located within the South Coast AQMD jurisdiction that experience high levels of traffic congestion during scheduled events and are not served by, or are insufficiently served by, regular public transit services;
- Partner with transit providers and event center venues to develop and implement new or expanded programs to attract patrons to transit services that are tailored to each venue's scheduled events;
- Encourage transit providers and event center venues to establish ongoing relationships to continue event-specific transit service beyond the MSRC funding period, including the identification of funding sources in addition to the MSRC to support future transportation services.

The MSRC has offered funding for implementation of Event Center Transportation programs for the past four years. This Event Center Transportation Program funding opportunity spans *two fiscal years* – FY 2015 and FY 2016. This is intended to provide additional flexibility in the development and implementation of event center transportation projects. For example, it is acceptable to propose event center transportation projects that are deployed in multiple phases, such as two or more seasons associated with a major league sporting venue. Also, because the application acceptance period has been extended, additional time is available for qualifying venues and transportation providers to form partnerships.

In addition, to reduce the need to photocopy, package, and physically submit paper applications, the FY 2015-'16 Edition of the Major Event Center Transportation Program **requires that applications be submitted electronically in PDF format using the MSRC Website**. We believe this benefits the applicant, the MSRC staff, and the environment. As the online submittal process is a “new way of doing business” for both the MSRC and event center transportation program applicants, a tutorial has been developed to walk applicants step by step through the electronic application submittal process. This tutorial is available on the MSRC Website at www.cleantransportationfunding.org. Look for the Proposal Upload Tutorial on the right-hand column of the Home Page.

While many of the features of the previous programs are retained in this funding opportunity, two major changes should be noted.

- ☆ All bus and shuttle vehicles performing Event Center transportation services under this Program must be equipped with an engine that is certified at - *or cleaner than* – the EPA 2010 emissions standards and certified as such by the California Air Resources Board. All fuels and technologies certified to the 2010 Emissions Standards are acceptable.
- ☆ For projects that propose expanded rail service, the MSRC has a preference that Tier 4 locomotives be used if available. The lowest Tier locomotive acceptable for use under this Program is Tier 2.

The following Sections describe the eligibility requirements to participate in the MSRC Major Event Center Transportation Services Program, limits on the amount of **Clean Transportation Funding™** available to Program participants, and guidelines for proposal preparation. It is important to recognize that the MSRC must ensure that the use of Clean Transportation funds will result in direct, tangible, and quantifiable air quality benefits. To this end, this Program Announcement stipulates specific performance thresholds and participation obligations that must be met in order to be deemed eligible for an MSRC funding award. Projects submitted for funding consideration will be scrutinized to ensure they meet the minimum eligibility requirements described herein. It

is likely that some event center transportation proposals will be deemed ineligible or offer insufficient benefits and will not receive an MSRC funding award.

MSRC staff members are available to answer questions and provide technical and programmatic guidance as appropriate. Please refer to Section 6 of this document for a list of MSRC Staff contacts.

Available Funding - The amount of FY 2015-'16 MSRC **Clean Transportation Funding™** allocated for the Major Event Center Transportation Program is \$4.5M. This funding level is a targeted amount – should meritorious projects be received totaling greater than \$4.5M, the MSRC reserves the right to increase the amount of total funding available.

Also, should the MSRC receive proposals with total requests less than the amount allocated, or if proposals are deemed non-meritorious, the MSRC reserves the right to reduce the total funding available and reallocate funds to other Work Program categories. The MSRC also reserves the right to not fund any of the proposals received, irrespective of the merits of the proposals submitted.

Please note that the source of MSRC **Clean Transportation Funding™** for projects submitted in response to this solicitation is motor vehicle registration fees collected by the California Department of Motor Vehicles (DMV) in accordance with the California Health and Safety Code. Thus, the availability of MSRC **Clean Transportation Funding™** is contingent upon the timely receipt of funds from the DMV. Neither the MSRC nor South Coast AQMD can guarantee the collection or remittance of registration fees by the DMV.

SECTION 2 – ELIGIBILITY REQUIREMENTS

This Program Announcement seeks to facilitate the reduction of automobile trips and mitigate traffic congestion by shifting event attendees out of their personal automobile and onto public transportation at major event centers that are not currently served by regularly scheduled transit or shuttle service prior to, during, and following the venue's events.

For the purpose of this Program Announcement, the following eligibility requirements apply:

- **Major Event Center** – a Major Event Center is defined as a publicly or privately-owned, publicly accessible venue located within the geographical jurisdiction of the South Coast Air Quality Management District that possesses the following attributes, at a minimum:
 - Occupancy capacity of at least 5,000 people;
 - Average event attendance of at least 2,000 people;
 - Dedicated parking lot or structure co-located with the event center.
- **Traffic Impacted Event** – A scheduled event held at a Major Event Center that results in recurrent traffic congestion prior to, during, or after the scheduled event whose impact on surrounding roadways, arterials, intersections, or freeways exceeds design capacity;

Only event centers that are Traffic Impacted are eligible to participate in this Program!

- **Transportation Provider** – includes but is not necessarily limited to a) public transit agencies, including regional and municipal transit agencies and authorities; b) private transit operators, including

subcontractor service providers to public transit agencies; and c) paratransit providers and other licensed, private transportation and shuttle providers;

- **Qualifying Transportation Vehicles** – vehicles proposed for use in Event Center Transportation Services must conform to the following minimum requirements:

Bus and Shuttle Vehicles:

- All bus and shuttle vehicles performing Event Center transportation services under this Program must be equipped with an engine that is certified at - *or cleaner than* – the EPA 2010 emissions standards and certified as such by the California Air Resources Board. All fuels and technologies certified to the 2010 Emissions Standards are acceptable¹;
- Vehicle Seating Capacity – vehicles must have a minimum seated position capacity of twenty-two (22) occupants;
- Vehicles must meet all Americans with Disabilities Act (ADA), US Department of Transportation (DOT), California Department of Motor Vehicles (DMV), and other applicable regulatory agency requirements.

Rail Service:

- Cleanest Locomotives Available – for projects that propose expanded rail service, the MSRC has a preference that Tier 4 locomotives be used if available. The lowest Tier locomotive acceptable for use under this Program is Tier 2.
- **Transportation Deficient** – the Event Center must be Transportation Deficient. This is defined as an Event Center that is not served by regularly scheduled public transit or private shuttle service sufficient to entice patrons to attend the event using public transit rather than private automobile, or is served by public and/or private transportation services that are operating at maximum capacity. **Please note that this Program Announcement is NOT intended to subsidize ongoing public or private transportation services.**

The MSRC seeks the formation of *partnerships* between traffic-impacted, transit-deficient major event centers and transportation providers who operate qualifying vehicles. The following Sections define who is eligible to submit a proposal to the MSRC, who is eligible to enter in to a contract for event center transportation services, and what transportation costs are eligible for reimbursement by the MSRC:

- **Who can submit a proposal in response to this Program Announcement?** Either a qualifying major event center, a qualifying transportation provider, or a County Transportation Commission may respond to this Program Announcement and submit a proposal for MSRC consideration. Proposals may also be submitted from a joint County Transportation Commission/event center/transportation provider partnership. Please note that the following conditions apply:
 - A proposal submitted by qualifying Major Event Centers must identify what Transportation Provider(s) will provide the event center service. The proposal must include a Memorandum of Understanding (MOU) between the event center and transportation provider(s) stating their

¹ 2010 emission standards require NOx emissions less than or equal to 0.2 g/bhp-hr and particulate matter emissions less than or equal to 0.01 g/bhp-hr.

mutual intent to implement and operate event center transit service in accordance with Program requirements in the event the MSRC provides a funding award;

- A proposal submitted by a qualifying Transportation Provider must identify which Major Event Center(s) will be served in the Program. The proposal must include a MOU or letter of support between the transportation provider and event center(s) stating their mutual intent to implement and operate event center transit service in accordance with Program requirements in the event the MSRC provides a funding award;
 - A proposal submitted by a County Transportation Commission must identify which Major Event Center(s) will be served in the Program and identify what Transportation Provider(s) will provide the event center service. The proposal must include a MOU or letter of support between the County Transportation Commission and transportation provider and/or event center(s) stating their mutual intent to implement and operate event center transit service in accordance with Program requirements in the event the MSRC provides a funding award;
 - A proposal submitted jointly by a County Transportation Commission in partnership with an event center and transportation provider(s) must also include a MOU, as above.
- ***Who is eligible to receive an award of MSRC Clean Transportation Funding™ under this Program Announcement?*** While either a County Transportation Commission, major event center or qualifying transportation provider are eligible to submit a proposal, **only the qualifying transportation provider or County Transportation Commission is eligible to enter into a contract on behalf of the proposed event center transportation service partnership.** The rationale for this restriction is that *only transportation service costs (including transit program and traffic control costs) are eligible for reimbursement under this Program.* Thus, it makes sense that the service provider who incurs direct expenses in providing transportation services be the party to the contract that provides reimbursement. Please note that the MSRC does not enter into three-party agreements.

In summary, major event centers that meet the above eligibility requirements and transportation providers that meet qualifying requirements are eligible to participate in this MSRC Program. Both Event Centers and Transportation Providers are eligible to submit a proposal; however, each party must be identified by name in the proposal, accompanied by a MOU between the named participants. Only the transportation provider can be the MSRC funding recipient and contract signatory.

SECTION 3 - PARTICIPATION GUIDELINES, CONDITIONS & RESTRICTIONS

The following guidelines, requirements, and conditions have been established and apply to all Proposals:

1. **Program Scope** – The primary objective of this Program is to eliminate automobile trips, reduce automobile vehicle miles traveled (VMT), and reduce traffic congestion in the vicinity of a major event center prior to, during, and following an event, resulting in a reduction in air pollutant emissions. Automobile trip reduction and traffic congestion mitigation are achieved by shifting the travel mode of event attendees from their

personal automobile and onto new or expanded public transportation service or dedicated shuttle event center feeder service. To facilitate this mode shift, the MSRC will consider proposals for event center transportation services. MSRC **Clean Transportation Funding™** is available to co-fund the cost of implementing new or expanded transportation programs. Only direct costs of transportation programs are eligible for reimbursement under this Program. Proposals submitted in response to this Program Announcement must include as named participants the major event center where new or expanded transit or shuttle service will be operated as well as the transportation provider who will implement the event center transportation program.

2. **Maximum MSRC Funding Limits**– To ensure broad-based participation, the MSRC has established the following maximum funding parameters:
 - a. The maximum total funding award to any entity that provides event center transportation programs under this solicitation shall not exceed 50% of the total Available Funding. The total available funding currently allocated by the MSRC for this Program is \$4.5M. Thus, the maximum total funding award for any single transportation service provider is currently set at \$2.25M. This maximum funding restriction can be waived by the MSRC in the event the MSRC does not receive meritorious proposals from other bidders that meet or exceed 50% of the total available funds, or if the MSRC allocates additional funds to the Program. The MSRC reserves the right to determine which projects, if any, are deemed meritorious and warrant a **Clean Transportation Funding™** award; and
 - b. The maximum funding allocated for transportation programs for any single major event center shall not exceed 30% of the total available funding. Thus, the maximum MSRC funding amount that can be applied to implementing transportation programs at any one event center is currently limited to a maximum of \$1,350,000, subject to the MSRC discretionary provisions cited above.
3. **Geographical Funding Minimum** - The MSRC has established a Geographical Funding Minimum for each county within the SCAQMD. The geographical funding minimum amount has been set at \$250,000 per county. This funding set-aside guarantees a minimum level of funding for each county to implement Event Center Transportation projects. At the end of the application submittal period, July 29, 2016, if any county has funds remaining in its geographical minimum, these funds will be made available to qualifying projects from any other county in order of receipt.
4. **Eligible Uses of MSRC Funds** – MSRC funds may be used to offset direct operating costs associated with event center transportation programs. These include transportation operations and traffic control costs as defined below:
 - **Transportation Operations** – Direct costs associated with operations of event center transportation vehicle and/or rail operations subject to the requirements and conditions outlined in Section 2, Eligibility Requirements;
 - **Event Center Traffic Control/Bus Priority** – Costs associated with providing traffic control to provide participating transportation vehicles event center ingress and egress priority may also be proposed as project co-funding. This includes, but is not necessarily limited to: special lane designation for transit vehicles, including cones, lane striping, etc.; traffic control personnel to direct traffic and grant participating vehicles faster entry and exit; designation of areas for drop off and pickup of

event center patrons who utilize the transportation service, including directional signage, markings and placards, etc.

5. **Transportation Programs Advertising, Outreach, Marketing, and Promotion** – All event center transportation programs projects that receive an MSRC Clean Transportation Funding™ award must include advertising and promotion of the availability of the service as a project element. ***This is a mandatory component of any MSRC-funded event center transportation programs project.*** Advertising and promotion may include, but is not limited to:
 - a) Radio, television, newspaper, or specialty publication advertisements;
 - b) Print materials;
 - c) Materials developed for incorporation into a website, electronic media, etc.;
 - d) Transportation program kickoff events, ribbon cuttings, or news conferences, etc.

6. **Program Co-Funding Requirements** – Program participants, including the event center owner(s), transportation providers, and other potential project stakeholders, are required to match MSRC Clean Transportation Funding™ awarded with **cash or in-kind co-funding in an amount equal to or greater than the MSRC funding award amount.** Co-funding may include, but is not necessarily limited to, the following:
 - **Direct Cost Share** – Cash, direct labor, and equipment use contributions from the transportation provider may be accounted for as co-funding;
 - **Fare box Revenue** – Fare box revenue collected to augment MSRC-funded transportation program may be documented and applied as co-funding;
 - **Transportation Programs Outreach, Marketing, and Promotion** – Costs associated with advertising the availability of event center transportation programs may be applied as co-funding. Appropriate outreach may include, but is not limited to, radio, television, newspaper, or specialty publication advertisements, printed materials, materials developed for incorporation into a website, electronic media, transportation program kickoff events, ribbon cuttings, or news conferences, etc.
 - **Event Center Traffic Control/Bus Priority** – Costs associated with providing traffic control to provide participating transportation vehicles event center ingress and egress priority may also be proposed as project co-funding.

7. **Funding Restrictions** – MSRC funds may only be applied to direct operating costs associated with event center transportation programs. These include transportation operations and traffic control costs only. MSRC funds cannot be used:
 - To fund capital acquisition costs associated with transportation vehicle purchase;
 - To recoup lost parking lot revenue.

8. **MSRC Funds Remitted on a Reimbursement Basis** - MSRC funds will be distributed on a reimbursement basis only upon completion of approved project milestones and submission of all required reports and invoices.

9. Additional Conditions on MSRC Funding

- MSRC projects are funded on a “site-specific” basis; that is, each project is evaluated with respect to the proposed event center’s unique location, traffic congestion, availability of other transportation options, etc. Thus, proposals that result in an award of MSRC funds are not allowed to change the event center venue under any circumstances. In the event the proposed venue becomes unavailable, nonviable, or no longer cost-effective, either contract negotiations will terminate or the contract will terminate, as applicable;
- Project Proposers are expected to provide a project implementation schedule as an element of their Proposal. In the event a Proposal is awarded MSRC funds resulting in a contract, the proposed project implementation schedule will become an element of the contract. In the event a contractor is unable to meet project milestones and requires additional time, the MSRC reserves the right to administratively authorize a one-time extension to the period of performance, not to exceed an additional one (1) year. No additional extensions to the contract period of performance will be granted;
- All projects must include an advertising, marketing, and outreach component. Acceptable outreach strategies are described in the previous section;
- Conflict of Interest – Proposers must identify possible conflicts of interest with other clients affected by actions performed by the firm on behalf of the MSRC. Although the bidder will not be automatically disqualified by reason of work performed for such firms, the MSRC reserves the right to consider the nature and extent of such work in evaluating the proposal.
- Certifications – All Proposers must complete and submit the included Attachment G forms as an element of their Proposal (unless specifically exempted below):
 - Internal Revenue Service Form W-9 – Request for Taxpayer Identification Number and Certification, and Franchise Tax Board Form 590 – Withholding Exemption Certificate. If you are selected for an award, you cannot be established as a vendor without this information.
 - Campaign Contributions Disclosure. This information must be provided at the time of application in accordance with California law. You may be asked for an update when awards are considered.
 - Disadvantaged Business Certification. The SCAQMD needs this information for their vendor database. It will not be considered in the determination of your MSRC funding award. Governmental entities do not need to complete this form.
- Finally, in accordance with state law, all projects awarded MSRC **Clean Transportation Funding™** are subject to audit. The provisions of the audit are discussed in the Sample Contract, included as Section 9 of this Program Announcement. It is highly recommended that bidders employ government accepted accounting practices when administering their MSRC co-funded project.

SECTION 4 – PROGRAM ANNOUNCEMENT TIMETABLE

The MSRC understands that developing an event center transportation programs project is a complex undertaking. The MSRC also appreciates that events scheduled at a major venue are firm; thus, the MSRC

Program is designed to afford potential proposers as much flexibility as possible to allow development of outstanding event center transportation projects. To that end, the MSRC has established a 19-month window to prepare and submit proposals for funding consideration.

Table 4-1 - Key Event Center Transportation Programs Program Dates

Program Event	Date
Program Announcement Release	May 1, 2015
Application Submittal Period	May 1, 2015 – July 29, 2016
Latest Date/Time for Electronic Application Submittal	July 29, 2016 @ 11:59 p.m.

SECTION 5 - PROPOSAL PREPARATION & SUBMITTAL INSTRUCTIONS

An Event Center Transportation Project Proposal must be completed and submitted for funding consideration under this Program. Proposals must be prepared and submitted in accordance with the instructions outlined below.

1. **Proposal Preparation** – The following information must be included in all Proposals seeking MSRC **Clean Transportation Funding™** under the Major Event Center Transportation Programs Program:

a) **Attachments A-G** - Proposals must include the following completed Attachments, including all required supporting documentation as requested. Proposal Templates and Instructions are included in Section 8 of this Program Announcement:

- Attachment A: Proposer and Project Participant Information
- Attachment B: Project Description
- Attachment C: Project Cost Breakdown
- Attachment D: Project Implementation Schedule
- Attachment E: Memorandum of Understanding/letter of support between Event Center(s) and Transportation Services Provider(s) (as applicable)
- Attachment F: Transportation Service Ridership Estimates
- Attachment G: Certifications

2. **Electronic Application Submittal Process** – To reduce the need to photocopy, package, and physically submit paper applications, the FY 2015-'16 Major Event Center Transportation Program requires that applications be submitted electronically in PDF format using the MSRC Website. We believe this benefits the applicant, the MSRC staff, and the environment. As the online submittal process is a “new way of doing business” for both the MSRC and the project applicant, a tutorial has been developed to walk applicants step by step through the electronic application submittal process.

The application that will be submitted as a **PDF document** is comprised of seven (7) primary sections – these correspond to the application Attachments A-G as described in the preceding section. Thus, a complete application will be comprised of the following elements:

1. Attachment A: Proposer and Project Participant Information
2. Attachment B: Project Description
3. Attachment C: Project Cost Breakdown
4. Attachment D: Project Implementation Schedule
5. Attachment E: Memorandum of Understanding/letter of support between Event Center(s) and Transportation Services Provider(s) (as applicable)
6. Attachment F: Transportation Service Ridership Estimates
7. Attachment G: Certifications
 - a. W-9 Form and Form 590
 - b. Disadvantaged Business Certification Form
 - c. Campaign Contribution Disclosure Form

These seven sections, including Attachment G certifications, are to be compiled into a **single PDF document** for submittal to the MSRC Clean Transportation Funding Website. **Please note that ONLY PDF format can be accepted. Microsoft Word documents cannot be accepted by the MSRC Website.** Applicants will need to register on the MSRC Clean Transportation Funding website. The application submittal tutorial is available at www.cleantransportationfunding.org/proposal_process/upload_proposal.

Please note that the latest date and time to submit an application is July 29, 2016 at 11:59 pm!

3. **Addenda** – The Mobile Source Air Pollution Reduction Review Committee may modify the Program Announcement and/or issue supplementary information or guidelines relating to the Program Announcement during the Proposal preparation and acceptance period of May 1, 2015 to July 29, 2016. Amendments will be posted on the MSRC website at www.cleantransportationfunding.org.
4. **Proposal Modifications** - Once submitted, Proposals cannot be altered without the prior written consent of the Mobile Source Air Pollution Reduction Review Committee.
5. **Certificates of Insurance** - Upon notification of an MSRC funding award, a certificate(s) of insurance naming the South Coast Air Quality Management District (SCAQMD) as an additional insured will be required within forty-five (45) days. Entities that are self-insured will be required to provide proof of self-insurance prior to contract execution.

SECTION 6 - IF YOU NEED HELP...

This Program Announcement can be obtained by accessing the MSRC web site at www.cleantransportationfunding.org. MSRC staff members are available to answer questions during the Proposal acceptance period. In order to help expedite assistance, please direct your inquiries to the applicable staff person, as follows:

- For **General or Technical Assistance**, please contact:
Ray Gorski
MSRC Technical Advisor
Phone: 909-396-2479
E-mail: Ray@CleanTransportationFunding.org

- For **Administrative Assistance**, please contact:
Cynthia Ravenstein
MSRC Contracts Administrator
Phone: 909-396-3269
E-mail: Cynthia@CleanTransportationFunding.org

- For **Contractual Assistance**, please contact:
Dean Hughbanks
SCAQMD Procurement Manager
Phone: 909-396-2808
E-mail: dhughbanks@aqmd.gov

SECTION 7- PROPOSAL EVALUATION AND APPROVAL PROCESS

Proposals will be screened upon receipt by MSRC staff members to determine compliance with all mandatory requirements. Proposals deemed compliant will be forwarded to an Evaluation Subcommittee comprised of members of the MSRC Technical Advisory Committee (MSRC-TAC). Proposals will be evaluated in order of receipt using criteria established by the MSRC; these criteria are listed below. Proposals will be recommended for funding based upon their perceived conformance with the established criteria and in accordance with the maximum funding provisions stipulated in Section 3.3 of this Program Announcement. Please note that the MSRC reserves the right to make funding awards upon determination that a proposed event center transportation program is meritorious. As such, it is possible that all funding allocated to this Program could be fully expended prior to the close of the proposal submittal period, July 29, 2016.

Evaluation Criteria – Factors to be used when assessing the merits of a proposed event center transportation project are outlined below. Each project will be assessed individually against the evaluation criteria.

1. EVENT CENTER VENUE CHARACTERISTICS – Major Event Center characteristics will be evaluated to determine the potential benefits of implementing new or expanded transportation programs. Factors to be evaluated include:

- The event center location, population density, location relative to major arterial roadways and freeways, and demonstrated impact on traffic congestion in proximity to the event center;
 - The number of events scheduled or planned for the event center during the proposed period of program;
 - The average venue attendance at similar events;
 - Availability of transportation options other than personal automobile.
2. POTENTIAL FOR CONNECTIVITY WITH OTHER PUBLIC TRANSIT – The ability to integrate the proposed transportation program with other existing public transportation services will be evaluated. This includes potential connectivity with existing bus line, rail lines, etc. Connectivity with regional or municipal bus service, Metrolink, light rail, transit centers, park and ride lots, etc. will be evaluated;
 3. PROJECT CO-FUNDING – The amount of cash and in-kind co-funding, as well as the proposed use of co-funding, will be evaluated;
 4. PROGRAM CONTINUATION PLAN – The potential for extending event center transportation programs beyond the MSRC-funded period will be assessed. Projects that have a definitive plan for continuing transportation programs beyond the initial MSRC funding period will be more favorably considered.

Proposals deemed meritorious by the MSRC-TAC will be forwarded to the MSRC for evaluation, review, and potential funding approval. Please note that the MSRC retains full discretion and authority as it pertains to a potential award of **Clean Transportation Funding™**. The decision to award funding, or not award funding, will be based on the proposed project's potential to achieve direct and tangible emission reductions. Thus, it is anticipated that not all projects submitted for funding consideration will receive an MSRC award.

SECTION 8 - PROPOSAL ATTACHMENTS – PA2015-13

ATTACHMENT A: PROPOSAL CONTACT INFORMATION

A. Please provide the following Proposer information in the space provided (This is information about the entity submitting the proposal):

Business Name	
Division of:	
Subsidiary of:	
Website Address	
Type of Business <i>Check One:</i>	<input type="checkbox"/> Individual <input type="checkbox"/> DBA, Name _____, County Filed in _____ <input type="checkbox"/> Corporation, ID No. _____ <input type="checkbox"/> LLC/LLP, ID No. _____ <input type="checkbox"/> Other _____

Address			
City			
State		Zip	
Phone	() - Ext	Fax	() -
Contact Name		Title	
E-mail Address			
Payment Name if Different			

B. Funding Request Summary:

MSRC Clean Transportation Funding™ Requested: \$ _____

Other Co-Funding Applied to Project: \$ _____

Total Project Cost: \$ _____

C. Please provide the following information about the Event Center in the space provided below:

Event Center Name	
Website Address	
Type of Venue	

Address			
City			
State		Zip	
Phone	() - Ext	Fax	() -
Venue Contact Name		Title	
E-mail Address			
Payment Name if Different			

D. Please provide the following information about the Transportation Service Provider in the space provided (If this information was provided in Section 8.A, simply type "See Above"):

Business Name	
Division of:	
Subsidiary of:	
Website Address	
Type of Business	

Address			
City/Town			
State/Province		Zip	
Phone	() - Ext	Fax	() -
Contact Name		Title	
E-mail Address			
Payment Name if Different			

ATTACHMENT B: PROJECT DESCRIPTION

1. **Event Center Description** - Please provide a detailed description of the major event center. At a minimum, provide the following information:
 - a) General Characteristics of the Event Center, including type of venue, facility physical size, occupancy capacity, parking lot capacity, etc.;
 - b) Average number of events held annually or during a full season of operation;
 - c) Average attendance at a regularly scheduled event; peak attendance at special events;
 - d) Traffic conditions in proximity to event center prior to, during, and following a regularly scheduled event. If possible, provide a statement from the City or County Traffic Engineering Department verifying that traffic volumes on adjacent roadways and intersections prior to and following a scheduled event exceed roadway and intersection capacity.

2. **Proposed Transportation Program Description** – Provide a detailed description of the proposed event center transportation program. This should include, at a minimum:
 - a) A description of the vehicles proposed to perform transportation services, including the make and model, model year, engine model and year, alternative fuel type if required, seating positions, and total capacity (seated and standing) for each vehicle proposed to be utilized in event center transportation services.
 - b) The estimated number of events for which transportation program will be implemented. Include event schedules, dates, etc. to the extent feasible.
 - c) A description of how the transportation program services will be conducted, including passenger pickup locations, passenger drop-off locations, anticipated headways, hours of operation, etc.
 - d) For circulator-type transportation services, please include a map of the vehicle route(s) that graphically illustrates vehicle routing, passenger pickup and drop-off locations, etc.

3. **Connectivity with Other Public Transit Service** - Please discuss potential connectivity with other public transit services, including but not limited to potential connectivity with existing regional or municipal bus lines, Metrolink, light rail, transit centers, park and ride lots, etc.

4. **Advertising, Marketing, Outreach, and Promotion of Event Center Transportation Program** – Please describe the plan for conducting outreach and promotion of the availability of event center transportation programs. This may include, but is not limited to, radio, television, newspaper, or specialty publication advertisements; other printed materials; materials developed for incorporation into a website, electronic media, etc., transportation program kickoff events, ribbon cuttings, or news conferences, etc. Please note that outreach and promotion is a mandatory element of any event center transportation program project funded by the MSRC and may be accounted for as an in-kind co-funding contribution.

5. **Program Continuation Plan** – Please describe what efforts will be made by the event center/transportation provider partnership to secure necessary resources to continue event center transportation program beyond the initial MSRC funding period.

ATTACHMENT C: COST BREAKDOWN: Please provide a detailed cost breakdown of the proposed project. Please note that MSRC **Clean Transportation Funding™** is intended to help offset the cost of transportation program, and cannot be applied to capital equipment purchases or used to offset lost parking facility revenues. The MSRC reserves the right to exclude cost elements deemed unallowable, as well as award funding in an amount less than the requested amount.

ATTACHMENT D: PROJECT IMPLEMENTATION SCHEDULE

Please provide a Milestone Schedule for your proposed event center transportation program project. This should include, at a minimum, the anticipated date event center transportation program will commence, as well as any additional information regarding scheduled events to be supported by transportation services.

ATTACHMENT E: MEMORANDUM OF UNDERSTANDING/LETTER OF SUPPORT BETWEEN TRANSPORTATION SERVICE PROVIDER (PROPOSED CONTRACTOR) AND EVENT CENTER SITE

For projects seeking MSRC **Clean Transportation Funding™** for implementation or expansion of an event center transportation program, a fully executed Memorandum of Understanding (MOU) or letter of support must be submitted as an element of the proposal package.

The MOU/Letter of Support must be provided at the time of Proposal Submittal and must contain the following essential elements, at a minimum:

- The parties to the MOU/Letter of Support, including the transportation service provider(s) and event center site owner or authorized representative;
- The term of the MOU/Letter of Support;
- The specific location of where transportation services will be provided;
- Anticipated dates of transportation service start of operation and completion;
- Executed signatures by individuals authorized on behalf of the parties to the MOU/Letter of Support.

ATTACHMENT F: TRANSPORTATION PROGRAM RIDERSHIP ESTIMATES

Please provide an estimate of the anticipated utilization of the event center transportation program if implemented as proposed. Please include any empirical information used to generate ridership estimates, including but not limited to survey results, focus group results, etc.

Please note that as a condition of funding award, the contractor will be required to survey, document, or otherwise quantify the patronage of the event center transportation program in order for the MSRC to quantify motor vehicle emission reductions achieved by the transportation program.

ATTACHMENT G: CERTIFICATIONS

Form W-9 (Rev. December 2014) Department of the Treasury Internal Revenue Service	Request for Taxpayer Identification Number and Certification	Give Form to the requester. Do not send to the IRS.
---	---	--

Print or type
See Specific Instructions on page 2.

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"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ <i>Note.</i> 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													
<table border="1" style="width:100%; height: 20px;"> <tr> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> </tr> </table>											- <table border="1" style="width: 20px; height: 20px;"> <tr> <td></td> </tr> </table> - <table border="1" style="width: 20px; height: 20px;"> <tr> <td></td> </tr> </table>		
or													
Employer identification number													
<table border="1" style="width:100%; height: 20px;"> <tr> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> </tr> </table>											- <table border="1" style="width: 20px; height: 20px;"> <tr> <td></td> </tr> </table>		

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

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

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

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:
- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
 - Certify that you are not subject to backup withholding, or
 - 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
 - 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 partner's 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 516, 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 1993 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 \$200 penalty.

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

Abuse 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 the 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)(ii). 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-9. 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 RRSP or 2700 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(s) 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
 - b—A corporation
 - ii—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 non-covered 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 8045(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)(97)
- 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 derivatives financial instruments (including national 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 1933
 - I—A common trust fund as defined in section 584(e)
 - 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(ii)(1)
 - M—A tax exempt trust under a section 408(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 (1-800-829-5678).

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-9.

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. Except 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 1994 and broker accounts considered active during 1993.** 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 1993 and broker accounts considered inactive during 1993.** 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 ¹
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulator's section 1.671-4(b)(2)(i)(A))	The grantor ¹
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner ¹
8. A valid trust, estate, or pension trust	Legal entity ¹
9. Corporation or LLC electing corporate status on Form 992 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 Regulator's section 1.671-4(b)(2)(ii)(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, if a 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 DDA 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: Certain exempt payees on Form W-9 (including a 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 1-800-908-4450 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 1-800-829-4060.

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 email. 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 1-800-368-4484. You can forward suspicious emails to the Federal Trade Commission at spamflood.gov or contact them at www.ftc.gov/idtheft or 1-877-ID (44) 1111 (1-877-430-4333).

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. commercial 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.

YEAR

CALIFORNIA FORM

2015 Withholding Exemption Certificate

590

The payee completes this form and submits it to the withholding agent.

Withholding Agent (Type or print)

Name

Payee

Name

SSN or ITIN FEIN CA Corp no. CA SOS file no.

Address (apt./ste., room, PO Box, or PMB no.)

City (If you have a foreign address, see instructions.)

State ZIP Code

Exemption Reason

Check only one reason box below that applies to the payee.

By checking the appropriate box below, the Payee certifies the reason for the exemption from the California income tax withholding requirements on payment(s) made to the entity or individual.

- Individuals — Certification of Residency:**
I am a resident of California and I reside at the address shown above. If I become a nonresident at any time, I will promptly notify the withholding agent. See instructions for General Information D, Definitions.
- Corporations:**
The corporation has a permanent place of business in California at the address shown above or is qualified through the California Secretary of State (SOS) to do business in California. The corporation will file a California tax return. If this corporation ceases to have a permanent place of business in California or ceases to do any of the above, I will promptly notify the withholding agent. See instructions for General Information D, Definitions.
- Partnerships or Limited Liability Companies (LLCs):**
The partnership or LLC has a permanent place of business in California at the address shown above or is registered with the California SOS, and is subject to the laws of California. The partnership or LLC will file a California tax return. If the partnership or LLC ceases to do any of the above, I will promptly inform the withholding agent. For withholding purposes, a limited liability partnership (LLP) is treated like any other partnership.
- Tax-Exempt Entities:**
The entity is exempt from tax under California Revenue and Taxation Code (R&TC) Section 23701 _____ (insert letter) or Internal Revenue Code Section 501(c) _____ (insert number). If this entity ceases to be exempt from tax, I will promptly notify the withholding agent. Individuals cannot be tax-exempt entities.
- Insurance Companies, Individual Retirement Arrangements (IRAs), or Qualified Pension/Profit Sharing Plans:**
The entity is an insurance company, IRA, or a federally qualified pension or profit-sharing plan.
- California Trusts:**
At least one trustee and one noncontingent beneficiary of the above-named trust is a California resident. The trust will file a California fiduciary tax return. If the trustee or noncontingent beneficiary becomes a nonresident at any time, I will promptly notify the withholding agent.
- Estates — Certification of Residency of Deceased Person:**
I am the executor of the above-named person's estate or trust. The decedent was a California resident at the time of death. The estate will file a California fiduciary tax return.
- Nonmilitary Spouse of a Military Servicemember:**
I am a nonmilitary spouse of a military servicemember and I meet the Military Spouse Residency Relief Act (MSRRA) requirements. See instructions for General Information E, MSRRA.

CERTIFICATE OF PAYEE: Payee must complete and sign below.

Under penalties of perjury, I hereby certify that the information provided in this document is, to the best of my knowledge, true and correct. If conditions change, I will promptly notify the withholding agent.

Payee's name and title (type or print) _____ Telephone (____) _____

Payee's signature ► _____ Date _____

2015 Instructions for Form 590

Withholding Exemption Certificate

References in these instructions are to the California Revenue and Taxation Code (R&TC).

General Information

Registered Domestic Partners (RDP) – For purposes of California income tax, references to a spouse, husband, or wife also refer to a Registered Domestic Partner (RDP) unless otherwise specified. For more information on RDPs, get FTB Pub. 737, Tax Information for Registered Domestic Partners.

A Purpose

Use Form 590, Withholding Exemption Certificate, to certify an exemption from nonresident withholding.

Form 590 does not apply to payments of backup withholding. For information on California backup withholding, go to ftb.ca.gov and search for **backup withholding**.

Form 590 does not apply to payments for wages to employees. Wage withholding is administered by the California Employment Development Department (EDD). For more information, go to edd.ca.gov or call 888.745.3886.

Do not use Form 590 to certify an exemption from withholding if you are a **Seller of California real estate**. Sellers of California real estate use Form 593-C, Real Estate Withholding Certificate, to claim an exemption from real estate withholding.

The following are excluded from withholding and completing this form:

- The United States and any of its agencies or instrumentalities.
- A state, a possession of the United States, the District of Columbia, or any of its political subdivisions or instrumentalities.
- A foreign government or any of its political subdivisions, agencies, or instrumentalities.

B Income Subject to Withholding

California Revenue and Taxation Code (R&TC) Section 18662 requires withholding of income or franchise tax on payments of California source income made to nonresidents of California.

Withholding is required on the following, but is not limited to:

- Payments to nonresidents for services rendered in California.
- Distributions of California source income made to domestic nonresident partners, members, and S corporation shareholders and allocations of California source income made to foreign partners and members.
- Payments to nonresidents for rents if the payments are made in the course of the withholding agent's business.

- Payments to nonresidents for royalties from activities sourced to California.
- Distributions of California source income to nonresident beneficiaries from an estate or trust.
- Endorsement payments received for services performed in California.
- Prizes and winnings received by nonresidents for contests in California.

However, withholding is optional if the total payments of California source income are \$1,500 or less during the calendar year.

For more information on withholding get FTB Pub. 1017, Resident and Nonresident Withholding Guidelines. To get a withholding publication, see Additional Information.

C Who Certifies this Form

Form 590 is certified by the payee. California residents or entities exempt from the withholding requirement should complete Form 590 and submit it to the withholding agent before payment is made. The withholding agent is then relieved of the withholding requirements if the agent relies in good faith on a completed and signed Form 590 unless notified by the Franchise Tax Board (FTB) that the form should not be relied upon.

An incomplete certificate is invalid and the withholding agent should not accept it. If the withholding agent receives an incomplete certificate, the withholding agent is required to withhold tax on payments made to the payee until a valid certificate is received. In lieu of a completed certificate on the preprinted form, the withholding agent may accept as a substitute certificate a letter from the payee explaining why the payee is not subject to withholding. The letter must contain all the information required on the certificate in similar language, including the under penalty of perjury statement and the payee's taxpayer identification number. The withholding agent must retain a copy of the certificate or substitute for at least four years after the last payment to which the certificate applies, and provide it upon request to the FTB.

For example, if an entertainer (or the entertainer's business entity) is paid for a performance, the entertainer's information must be provided. **Do not** submit the entertainer's agent or promoter information.

The grantor of a grantor trust shall be treated as the payee for withholding purposes. Therefore, if the payee is a grantor trust and one or more of the grantors is a nonresident, withholding is required. If all of the grantors on the trust are residents, no withholding is required. Resident grantors can check the box on Form 590 labeled "Individuals — Certification of Residency."

D Definitions

For California non-wage withholding purposes, **nonresident** includes all of the following:

- Individuals who are not residents of California.
- Corporations not qualified through the California Secretary of State (CA SOS) to do business in California or having no permanent place of business in California.
- Partnerships or limited liability companies (LLCs) with no permanent place of business in California.
- Any trust without a resident grantor, beneficiary, or trustee, or estates where the decedent was not a California resident.

Foreign refers to non-U.S.

For more information about determining resident status, get FTB Pub. 1031, Guidelines for Determining Resident Status. Military servicemembers have special rules for residency. For more information, get FTB Pub. 1032, Tax Information for Military Personnel.

Permanent Place of Business:

A corporation has a permanent place of business in California if it is organized and existing under the laws of California or if it is a foreign corporation qualified to transact intrastate business by the CA SOS. A corporation that has not qualified to transact intrastate business (e.g., a corporation engaged exclusively in interstate commerce) will be considered as having a permanent place of business in California only if it maintains a permanent office in California that is permanently staffed by its employees.

E Military Spouse Residency Relief Act (MSRRA)

Generally, for tax purposes you are considered to maintain your existing residence or domicile. If a military servicemember and nonmilitary spouse have the same state of domicile, the MSRRA provides:

- A spouse shall not be deemed to have lost a residence or domicile in any state solely by reason of being absent to be with the servicemember serving in compliance with military orders.
- A spouse shall not be deemed to have acquired a residence or domicile in any other state solely by reason of being there to be with the servicemember serving in compliance with military orders.

Domicile is defined as the one place:

- Where you maintain a true, fixed, and permanent home.
- To which you intend to return whenever you are absent.

A military servicemember's nonmilitary spouse is considered a nonresident for tax purposes if the servicemember and spouse have the same domicile outside of California and the spouse is in California solely to be with the servicemember who is serving in compliance with Permanent Change of Station orders.

California may require nonmilitary spouses of military servicemembers to provide proof that they meet the criteria for California personal income tax exemption as set forth in the MSRRA.

Income of a military servicemember's nonmilitary spouse for services performed in California is not California source income subject to state tax if the spouse is in California to be with the servicemember serving in compliance with military orders, and the servicemember and spouse have the same domicile in a state other than California.

For additional information or assistance in determining whether the applicant meets the MSRRA requirements, get FTB Pub. 1032.

Specific Instructions

Payee Instructions

Enter the withholding agent's name.

Enter the payee's information, including the taxpayer identification number (TIN) and check the appropriate TIN box.

You must provide an acceptable TIN as requested on this form. The following are acceptable TINs: social security number (SSN); individual taxpayer identification number (ITIN); federal employer identification number (FEIN); California corporation number (CA Corp no.); or CA SOS file number.

Private Mail Box (PMB) – Include the PMB in the address field. Write "PMB" first, then the box number. Example: 111 Main Street PMB 123.

Foreign Address – Enter the information in the following order: City, Country, Province/Region, and Postal Code. Follow the country's practice for entering the postal code. **Do not** abbreviate the country's name.

Check the box that reflects the reason why the payee is exempt from the California income tax withholding requirement.

Withholding Agent Instructions

Keep Form 590 for your records. **Do not** send this form to the FTB unless it has been specifically requested.

For more information, contact Withholding Services and Compliance, see Additional Information.

The payee must notify the withholding agent if any of the following situations occur:

- The individual payee becomes a nonresident.
- The corporation ceases to have a permanent place of business in California or ceases to be qualified to do business in California.
- The partnership ceases to have a permanent place of business in California.
- The LLC ceases to have a permanent place of business in California.
- The tax-exempt entity loses its tax-exempt status.

If any of these situations occur, then withholding may be required. For more information, get Form 592, Resident and Nonresident Withholding Statement, Form 592-B, Resident and Nonresident Withholding Tax Statement, and Form 592-V, Payment Voucher for Resident and Nonresident Withholding.

Additional Information

For additional information or to speak to a representative regarding this form, call the Withholding Services and Compliance telephone service at:

Telephone: **888.792.4900**
916.845.4900

Fax: 916.845.9512

OR write to:

WITHHOLDING SERVICES AND
COMPLIANCE MS F182
FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0651

You can download, view, and print California tax forms and publications at ftb.ca.gov.

OR to get forms by mail write to:

TAX FORMS REQUEST UNIT
FRANCHISE TAX BOARD
PO BOX 307
RANCHO CORDOVA CA 95741-0307

For all other questions unrelated to withholding or to access the TTY/TDD numbers, see the information below.

Internet and Telephone Assistance

Website: ftb.ca.gov
Telephone: 800.852.5711 from within the United States
916.845.6500 from outside the United States

TTY/TDD: 800.822.6268 for persons with hearing or speech impairments

Asistencia Por Internet y Teléfono

Sitio web: ftb.ca.gov
Teléfono: 800.852.5711 dentro de los Estados Unidos
916.845.6500 fuera de los Estados Unidos

TTY/TDD: 800.822.6268 para personas con discapacidades auditivas o del habla

DISADVANTAGED BUSINESS CERTIFICATION

Federal guidance for utilization of disadvantaged business enterprises allows a vendor to be deemed a small business enterprise (SBE), minority

business enterprise (MBE) or women business enterprise (WBE) if it meets the criteria below.

- is certified by the Small Business Administration or
- is certified by a state or federal agency or
- is an independent MBE(s) or WBE(s) business concern which is at least 51 percent owned and controlled by minority group member(s) who are citizens of the United States.

Statements of certification:

As a prime contractor to the SCAQMD, _____ (name of business) will engage in good faith efforts to achieve the fair share in accordance with 40 CFR Section 33.301, and will follow the six affirmative steps listed below **for contracts or purchase orders funded in whole or in part by federal grants and contracts.**

1. Place qualified SBEs, MBEs, and WBEs on solicitation lists.
2. Assure that SBEs, MBEs, and WBEs are solicited whenever possible.
3. When economically feasible, divide total requirements into small tasks or quantities to permit greater participation by SBEs, MBEs, and WBEs.
4. Establish delivery schedules, if possible, to encourage participation by SBEs, MBEs, and WBEs.
5. Use services of Small Business Administration, Minority Business Development Agency of the Department of Commerce, and/or any agency authorized as a clearinghouse for SBEs, MBEs, and WBEs.
6. If subcontracts are to be let, take the above affirmative steps.

Self-Certification Verification: Also for use in awarding additional points, as applicable, in accordance with SCAQMD Procurement Policy and Procedure:

Check all that apply:

- | | |
|---|--|
| <input type="checkbox"/> Small Business Enterprise/Small Business Joint Venture | <input type="checkbox"/> Women-owned Business Enterprise |
| <input type="checkbox"/> Local business | <input type="checkbox"/> Disabled Veteran-owned Business Enterprise/DVBE Joint Venture |
| <input type="checkbox"/> Minority-owned Business Enterprise | |

Percent of ownership: _____ %

Name of Qualifying Owner(s): _____

State of California Public Works Contractor Registration No. _____ . MUST BE INCLUDED IF BID PROPOSAL IS FOR PUBLIC WORKS PROJECT.

I, the undersigned, hereby declare that to the best of my knowledge the above information is accurate. Upon penalty of perjury, I certify information submitted is factual.

A. NAME

TITLE

B. TELEPHONE NUMBER

DATE

Definitions

Disabled Veteran-Owned Business Enterprise means a business that meets all of the following criteria:

- is a sole proprietorship or partnership of which is at least 51 percent owned by one or more disabled veterans, or in the case of any business whose stock is publicly held, at least 51 percent of the stock is owned by one or more disabled veterans; a subsidiary which is wholly owned by a parent corporation but only if at least 51 percent of the voting stock of the parent corporation is owned by one or more disabled veterans; or a joint venture in which at least 51 percent of the joint venture's management and control and earnings are held by one or more disabled veterans.
- the management and control of the daily business operations are by one or more disabled veterans. The disabled veterans who exercise management and control are not required to be the same disabled veterans as the owners of the business.
- is a sole proprietorship, corporation, partnership, or joint venture with its primary headquarters office located in the United States and which is not a branch or subsidiary of a foreign corporation, firm, or other foreign-based business.

Joint Venture means that one party to the joint venture is a DVBE and owns at least 51 percent of the joint venture. In the case of a joint venture formed for a single project this means that DVBE will receive at least 51 percent of the project dollars.

Local Business means a business that meets all of the following criteria:

- has an ongoing business within the boundary of the SCAQMD at the time of bid application.
- performs 90 percent of the work within SCAQMD's jurisdiction.

Minority-Owned Business Enterprise means a business that meets all of the following criteria:

- is at least 51 percent owned by one or more minority persons or in the case of any business whose stock is publicly held, at least 51 percent of the stock is owned by one or more minority persons.
- is a business whose management and daily business operations are controlled or owned by one or more minority person.
- is a business which is a sole proprietorship, corporation, partnership, joint venture, an association, or a cooperative with its primary headquarters office located in the United States, which is not a branch or subsidiary of a foreign corporation, foreign firm, or other foreign business.

“Minority” person means a Black American, Hispanic American, Native American (including American Indian, Eskimo, Aleut, and Native Hawaiian), Asian-Indian American (including a person whose origins are from India, Pakistan, or Bangladesh), Asian-Pacific American (including a person whose origins are from Japan, China, the Philippines, Vietnam, Korea, Samoa, Guam, the United States Trust Territories of the Pacific, Northern Marianas, Laos, Cambodia, or Taiwan).

Small Business Enterprise means a business that meets the following criteria:

- a. 1) an independently owned and operated business; 2) not dominant in its field of operation; 3) together with affiliates is either:
 - A service, construction, or non-manufacturer with 100 or fewer employees, and average annual gross receipts of ten million dollars (\$10,000,000) or less over the previous three years, or
 - A manufacturer with 100 or fewer employees.
- b. Manufacturer means a business that is both of the following:
 - 1) Primarily engaged in the chemical or mechanical transformation of raw materials or processed substances into new products.
 - 2) Classified between Codes 311000 to 339000, inclusive, of the North American Industrial Classification System (NAICS) Manual published by the United States Office of Management and Budget, 2007 edition.

Small Business Joint Venture means that one party to the joint venture is a Small Business and owns at least 51 percent of the joint venture. In the case of a joint venture formed for a single project this means that the Small Business will receive at least 51 percent of the project dollars.

Women-Owned Business Enterprise means a business that meets all of the following criteria:

- is at least 51 percent owned by one or more women or in the case of any business whose stock is publicly held, at least 51 percent of the stock is owned by one or more women.
- is a business whose management and daily business operations are controlled or owned by one or more women.
- is a business which is a sole proprietorship, corporation, partnership, or a joint venture, with its primary headquarters office located in the United States, which is not a branch or subsidiary of a foreign corporation, foreign firm, or other foreign business.