Funding Program for the Installation and Maintenance of Air Filtration Systems at Private Schools and Private Daycare Facilities
(Eligibility restricted to K-12 private schools and private daycare facilities in AB 617 Communities)

A Funding Opportunity for Cities & Counties in the Jurisdiction of the South Coast Air Quality Management District

Program Announcement & Application
PA #2022-03

May 06, 2022

REVISED JUNE 24, 2022
PROGRAM INTRODUCTION
In July 2021, California Air Resources Board (CARB) executed two Supplemental Environmental Projects (SEPs) with Albertsons Companies, Inc. to install and maintain air filtration systems in Environmental Justice Communities. CARB requested South Coast AQMD administer one of these two SEPs funded as part of a settlement agreement with the Albertsons Companies, Inc. for $5.1 million for violations of the Refrigerant Management Program.

In May of 2022, the South Coast AQMD Board authorized the Chair to execute contracts to install air filtration systems at K-12 private schools and private daycare facilities in AB 617 communities. The purpose of this effort is to reduce children’s exposure to Particulate Matter (PM). Health studies have determined that fine and ultrafine PM, including diesel PM, present the most significant air pollution health risk to sensitive receptors in Environmental Justice communities. This SEP focuses on private schools and private daycare facilities in AB 617 communities; however, the South Coast AQMD AB 617 Program has also allocated $7.3 million to fund air filtration systems at public schools and public daycare facilities in AB 617 communities.

PROGRAM ELIGIBILITY GUIDELINES AND CRITERIA
Eligible Applicants – K-12 private schools and private daycare facilities (“Schools”) located within designated AB 617 community boundaries in the South Coast AQMD are eligible to apply. Designated AB 617 community boundaries are available by clicking on the links below.

- East Los Angeles, Boyle Heights, West Commerce
- Eastern Coachella Valley
- San Bernardino, Muscoy
- South Los Angeles
- Southeast Los Angeles
- Wilmington, Carson, West Long Beach

Funding Availability – A funding amount of $1,185,750 is available from South Coast AQMD to install air filtration systems at Schools during this application period. Funding is available to applicants proposing qualifying projects and will be distributed according to guidelines in this Program Announcement. Funding is limited and may be revised at any time. Qualifying projects include installation of higher-efficiency filters within existing Heating, Ventilation and Air-Conditioning (HVAC) systems, wall mounted units, portable units, and others that carry a Minimum Efficiency Reporting Value (MERV) 13 to 16 rating. All projects require review and approval by South Coast AQMD staff.

Funding Limits – South Coast AQMD may establish a funding limit for each applicant based on the number of applications to this Program Announcement. Funding will be geographically distributed across AB 617 communities. South Coast AQMD retains the discretion to make full, partial, or no awards. If the program is undersubscribed, the South Coast AQMD may choose to re-open this Program Announcement. South Coast AQMD will retain a wait list in case selected projects drop out of the program.

Program Schedule – Implementation schedule for the Installation and Maintenance of School Air Filtration Systems Program Announcement PA #2022-03 is shown in Table 1 below.
This Program Announcement has been extended to September 8, 2022. Other due dates have been revised based on this new timeframe.

### Table 1: Schedule

<table>
<thead>
<tr>
<th>Date</th>
<th>Event</th>
</tr>
</thead>
<tbody>
<tr>
<td>May 6, 2022</td>
<td>Issue Program Announcement and Application PA #2022-03</td>
</tr>
<tr>
<td>September 8, 2022</td>
<td>Applications are due by 3pm. Applicants are encouraged to apply well before this deadline. No late applications will be accepted.</td>
</tr>
<tr>
<td>January 20, 2022</td>
<td>Recommendations to South Coast AQMD Technology Committee for project awards. Execute contracts for selected eligible projects from this Program Announcement.</td>
</tr>
<tr>
<td>July 1, 2025</td>
<td>Deadline by which K-12 private schools and private daycare facilities are required to install air filtration systems</td>
</tr>
</tbody>
</table>

### APPLICATION REQUIREMENTS

A project application must be completed and submitted to receive funding. Applications must be submitted in accordance with the instructions outlined below, and all requested information must be provided.

**Application Elements** – All applications must contain the following:

- **Cover Letter** – Transmittal of an application must be accompanied by a cover letter signed by the School’s superintendent, principal, or director
- **Application Elements A-E** – Applications must include the following completed elements, and all required supporting documentation as requested:
  - Element A: Application Form (Attachment A)
  - Element B: Project Description/Statement of Work
  - Element C: Project Budget
  - Element D: Project Implementation Schedule
  - Element E: Business Information Request (BIR) Forms (Attachment B)

The following section summarizes each element that must be completed by the applicant and submitted in accordance with the instructions provided in this Program Announcement under “Application Submittal Instructions”.

- **Cover Letter** – must be signed by an individual authorized to contractually bind the submitting entity. This document should summarize the intent of the application as well as the requested funding amount, school address, square footage, number of students and faculty, project budget and proposed timeline.
- **Element A: Application Form** – includes general information from the applicant. This information is to be provided in the designated spaces on the template attached to this Program Announcement.
- **Element B: Project Description/Statement of Work** – describes the proposed project including a) project goals and objectives; b) statement of work which should include the number of classrooms, enclosed common spaces (specify purpose of common space), and number of buildings where air filtration would be installed at each School; c) description of the entity implementing the project, d) use of subcontractors, if any; e) duties of key
project staff, including Project Manager, e) project deliverables specifying the number of air filtration units to be installed as well as their location and square footage of the area benefiting from the air filtration, and f) plan to train School or school district staff to replace filters and to provide replacement filters for each School.

- **Element C: Project Budget** – A cost breakdown of the proposed project budget including a) total project cost; b) number and identification of air filtration units to be installed, c) cost for air filtration installation including number and type of air filtration units, replacement filters, and breakdown of labor costs, e) subcontractor costs, if any, f) dollar amount requested from the applicant. Applicants are expected to work with air filtration system installers and vendors to obtain cost information for their proposed projects. Examples of factors that could affect the cost of an air filtration system are the School’s existing HVAC system, type of air filtration system installed (e.g., portable, or wall-mounted), spatial coverage, number of air exchanges per hour, pressure drop associated with the filter, and air filter MERV rating.

- **Element D: Project Implementation Schedule** – Submittal of a schedule depicting key project milestones, task completion dates, and any anticipated barriers to completion. Please note that all projects must be completed no later than 24 months from the date of contract execution.

- **Element E: Business Information Request (BIR) Forms** – BIR forms must be completed and submitted with the application; required forms are attached to this Program Announcement. If recommended for an award, you will be required to provide an updated Campaign Contribution Disclosure form at that time.

**APPLICATION SUBMITTAL INSTRUCTIONS**

The applicant **shall submit the original application plus three (3) complete hard copies and one (1) digital copy of the entire application package.** Each hard copy is to be marked “Program Application PA #2022-03.” These hard copies should be placed together in a sealed envelope, plainly marked in the upper left-hand corner with the name, address, email, and phone number of the applicant. Additionally, the applicant will provide a single PDF copy of all application materials to 617airfiltration@aqmd.gov. Hard copy applications are mandatory, failure to submit a hard copy application by the deadline listed will result in application rejection. Postmarks are not accepted as proof of deadline compliance. **Faxed applications will not be accepted.** All applications must be received by **no later than 3:00 p.m. on Thursday, September 8, 2022.**

The Program Announcement and application document PA #2022-03 can also be accessed via the internet by visiting South Coast AQMD’s website at: [http://www.aqmd.gov/nav/grants-bids](http://www.aqmd.gov/nav/grants-bids)
The hardcopy application package must be addressed to:

Mr. Dean D. Hughbanks, Procurement Manager  
Re: Program Application PA #2022-03  
Installation and Maintenance of Air Filtration Systems at Private Schools and Private Daycare Facilities  
South Coast Air Quality Management District  
21865 Copley Drive  
Diamond Bar, CA 91765

All applications must be signed by the School or school district’s superintendent, principal, or director. (School superintendents shall not delegate this responsibility for signature to his or her deputy.) Please note that faxed applications will not be accepted. Once submitted, applications cannot be altered without the prior written consent of South Coast AQMD. South Coast AQMD reserves the right to reject any or all applications if they do not meet the requirements of the Program Announcement including those listed below. All responses become the property of South Coast AQMD, and one copy of the application will be retained for South Coast AQMD files.

- It is not prepared in the format described
- It is not signed by an individual authorized to represent the School or school district
- Does not include all elements as outlined under “Application Elements” required in this Program Announcement

APPLICATION EVALUATION AND APPROVAL PROCESS  
South Coast AQMD may establish a funding limit for each applicant based on the number of applications to this Program Announcement with the intent to provide funding to K-12 private school and private daycare facilities which will be geographically distributed across AB 617 communities.

If there are more applications than available funding under this Program Announcement, each project will undergo additional evaluation with consideration to the following criteria for prioritization or ranking of projects:

1. Proximity of school or daycare facility to sources of diesel PM. (For example, schools near multiple sources of diesel PM could receive higher priority over schools near a single source of diesel PM.)
2. Proposed cost of the project per square foot and the number of students to benefit from air filtration systems at each school or daycare facility. (For example, projects that provide similar exposure reduction benefits at similar costs but benefit more students could receive higher priority than others.)

Upon approval of selected projects by the Executive Officer, all applicants will receive notice by email whether their project application has been awarded funds. South Coast AQMD staff will prepare a contract for execution by the applicant for approved projects. The applicant will be required to enter a contract with South Coast AQMD to receive any funds. If necessary,
South Coast AQMD can enter into a contract with the contractor that the school or daycare facility selects to install an air filtration system.

**ADDITIONAL INFORMATION & ASSISTANCE**
This Program Announcement can be accessed at the South Coast AQMD website at [http://www.aqmd.gov/nav/grants-bids](http://www.aqmd.gov/nav/grants-bids). South Coast AQMD staff members are available to answer questions during the Program Announcement acceptance period until September 8, 2022.

For General, Administrative, or Technical Assistance, please contact:

**Daniel Garcia**  
*Planning and Rules Manager*  
Technology Advancement Office  
Phone 909-396-3304  
Fax: 909-396-3252  
dgarcia@aqmd.gov

**Frances Maes**  
*Staff Specialist*  
Technology Advancement Office  
Phone: 909-396-2473  
Fax: 909-396-3252  
fmaes@aqmd.gov
School Air Filtration
Application Form
PA 2022-03
Attachment A

Part I: Applicant information

School (Daycare)

Name: __________________________
Address: _________________________

Is school/daycare located within AB 617 Community? □ No □ Yes
If yes, specify community: ____________________________________________

Size of Classroom(s) to benefit from air filtration (in sq. ft.): ___________________________

Amount of funding requested: ________________________________________________

County: _________________________
Contact Person: _____________________
Title: _____________________________
Phone: __________________________ Fax: ______________________________
Email: ____________________________

Part II: Certification - Please initial each statement then sign and date the form.

Applicant shall:

_____ disclose any other source(s) of funding that has been applied for and will be used for the same project, including the source of funds, amount and the purpose for funding.

_____ disclose the value of any existing financial incentive that directly reduces the project cost, including tax credits, or deductions, grants or other public financial assistance for the same equipment.

Applicant understands:

_____ an incomplete or illegible application including applications that are missing required information may be rejected by the South Coast AQMD at their discretion.

_____ the South Coast AQMD may release the information the application contains to third parties if required by state and federal public records laws.

_____________________________ _______________________________ ________________
Signature Print Name & Title Date
Dear South Coast AQMD Contractor/Supplier:

South Coast Air Quality Management District (South Coast AQMD) is committed to ensuring that our contractor/supplier records are current and accurate. If your firm is selected for award of a purchase order or contract, it is imperative that the information requested herein be supplied in a timely manner to facilitate payment of invoices. In order to process your payments, we need the enclosed information regarding your account. **Please review and complete the information identified on the following pages, remember to sign all documents for our files, and return them as soon as possible to the address below:**

**Attention: Accounts Payable, Accounting Department**  
South Coast Air Quality Management District  
21865 Copley Drive  
Diamond Bar, CA 91765-4178

If you do not return this information, we will not be able to establish you as a vendor. This will delay any payments and would still necessitate your submittal of the enclosed information to our Accounting department before payment could be initiated. Completion of this document and enclosed forms would ensure that your payments are processed timely and accurately.

If you have any questions or need assistance in completing this information, please contact Accounting at (909) 396-3777. We appreciate your cooperation in completing this necessary information.

Sincerely,

Sujata Jain  
Chief Financial Officer

DH:Jn

Enclosures:  
Business Information Request  
Disadvantaged Business Certification  
W-9  
Form 590 Withholding Exemption Certificate  
Federal Contract Debarment Certification  
Campaign Contributions Disclosure  
Direct Deposit Authorization
**BUSINESS INFORMATION REQUEST**

<table>
<thead>
<tr>
<th>Business Name</th>
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<tbody>
<tr>
<td>Division of</td>
<td></td>
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<tr>
<td>Subsidiary of</td>
<td></td>
</tr>
<tr>
<td>Website Address</td>
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</tbody>
</table>

**Type of Business**  
*Check One:*  
- Individual  
- DBA, Name__________, County Filed in__________  
- Corporation, ID No.______________  
- LLC/LLP, ID No.______________  
- Other______________

**REMITTING ADDRESS INFORMATION**

<table>
<thead>
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<th>Address</th>
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<tbody>
<tr>
<td>City/Town</td>
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<tr>
<td>State/Province</td>
<td>Zip</td>
</tr>
<tr>
<td>Phone</td>
<td>( ) - Ext</td>
</tr>
<tr>
<td>Contact</td>
<td>Title</td>
</tr>
<tr>
<td>E-mail Address</td>
<td></td>
</tr>
<tr>
<td>Payment Name if Different</td>
<td></td>
</tr>
</tbody>
</table>

All invoices must reference the corresponding Purchase Order Number(s)/Contract Number(s) if applicable and mailed to:

**Attention: Accounts Payable, Accounting Department**  
South Coast Air Quality Management District  
21865 Copley Drive  
Diamond Bar, CA 91765-4178
BUSINESS STATUS CERTIFICATIONS

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 South Coast AQMD, (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 South Coast AQMD Procurement Policy and Procedure:

Check all that apply:

☐ Small Business Enterprise/Small Business Joint Venture ☐ Women-owned Business Enterprise
☐ Local business ☐ Disabled Veteran-owned Business Enterprise/DVBE Joint Venture
☐ Minority-owned Business Enterprise ☐ Most Favored Customer Pricing Certification

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.

_________________________________________  ___________________________________________

NAME  TITLE

_________________________________________  ___________________________________________

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 South Coast AQMD at the time of bid application.
- performs 90 percent of the work within South Coast AQMD’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.

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.

Most Favored Customer as used in this policy means that the South Coast AQMD will receive at least as favorable pricing, warranties, conditions, benefits and terms as other customers or clients making similar purchases or receiving similar services.
Form W-9

Request for Taxpayer Identification Number and Certification

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

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

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

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

   - Individual/partner or single-member LLC
   - C Corporation
   - S Corporation
   - Partnership
   - Trust/estate
   - Limited liability company. Enter the tax classification (C-Corporation, S-Corporation, P-Partnership).

4. Exemptions (codes apply only to certain entities, not individuals; see instructions on page 9):

   - Exempt payee code (if any)

   - Exemption from FATCA reporting code (if any)

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

6. City, state, and ZIP code

7. Tax 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 married joint return, sole proprietor, or disregarded entity, see the instructions for Part I, line 2. For other entities, it is your employer identification number (EIN), which you must obtain if you do not already have one. See the instructions for Part I, line 2. If you have more than one name, see the instructions for line 1. Also see What Name and Number To Give the Requester for guidelines on whose number to enter.

Social security number

Employer identification number

Part II

Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and

2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the IRS that I am subject to backup withholding and: (i) I am a U.S. citizen or holder of a valid U.S. passport; (ii) I am an authorized representative of a tax-exempt entity; or (iii) I am a foreign person who has executed a waiver of exemption from backup withholding.

3. Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are subject to backup withholding because you have failed to provide your correct TIN. 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 this certification, but you may provide your correct TIN. See the instructions for Part II, line 1.

Signature of U.S. person

Date

General Instructions

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

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

Purpose of Form

An individual or entity (Form W-9 requestor) 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 (miscellaneous 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 1040EZ (nonresident alien interest, dividends, and foreign tax credit)
- 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 or a nonresident alien) who is required to provide your correct TIN. If you do not return Form W-9 to the requestor with a TIN, you might be subject to backup withholding. See What Is Backup Withholding, later.
By signing the filled-out form, you:

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

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

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

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate or trust (as defined in Regulations section 301.7701-2).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on section 163(d) on any foreign partners’ share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to operate as if a partner is a foreign person, and pay the section 1446 withholding tax. However, 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 1468 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 income from the partnership conducting a trade or business in the United States.

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

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

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien may use the terms of a 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 payer 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 U.S. tax on 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 it 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 20, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

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

Backup Withholding

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

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

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester.
2. You do not certify your TIN when required (see the instructions for Part II for details),
3. The IRS tells the requester that you furnished an incorrect TIN.
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under subsection (a) above (for reportable interest and dividend accounts opened after 1993 only).

Certain payers and payments are exempt from backup withholding. See Exempt payee code, later, and the separate instructions for the Requestor of Form W-9 for more information.

Also see Special rules for partnerships, earlier.

What is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires any foreign financial institution to report all U.S. account holders that are specified U.S. persons. Certain payers are exempt from FATCA reporting. See Exempt from FATCA reporting code, later, and the instructions for the Requestor 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 no longer claim to be an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you must provide updated information if you are a corporation that elects to be an S corporation, or if you no longer have a nonresident as a shareholder. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, the grantor of a grantor trust dies.

Penalties

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

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a $500 penalty.
Criminal penalty for falsifying information. WILLFULLY FALSIFYING OR AFFIRMING INFORMATION CONTAINED IN THIS FORM MAY SUBJECT YOU TO CRIMINAL PENALTIES INCLUDING IMPRISONMENT.

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

Specific Instructions

Line 1
You must enter one of the following on this line: do not leave this line blank. This name should match the name on your tax return.

If you are a U.S. person, fill in the Social Security Number (SSN) on line 1a. If you are a U.S. person, fill in the Individual Taxpayer Identification Number (ITIN) on line 1a. If you are a U.S. person, fill in the EIN on line 1a. If you are a U.S. person, fill in the Individual Representative ID on line 1a. If you are a U.S. person, fill in the Corporation Name on line 1a. If you are a U.S. person, fill in the Partnership Name on line 1a. If you are a U.S. person, fill in the Trust Name on line 1a.

If you are not a U.S. person, fill in the Individual Taxpayer Identification Number (ITIN) on line 1a. If you are not a U.S. person, fill in the Corporation Name on line 1a. If you are not a U.S. person, fill in the Partnership Name on line 1a. If you are not a U.S. person, fill in the Trust Name on line 1a.

Note: ITIN applicant: Enter your individual name as it was entered on your Form W-7 application for a U.S. social security number. If you are a U.S. person, enter your name as shown on your social security card. If you are not a U.S. person, enter your name as shown on your social security number card. If you are not a U.S. person, enter your name as shown on your social security number card.

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

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

If the entity/person on line 1 is a(n)...

- Corporation
- Individual
- Sole proprietorship
- Single-member limited liability company (LLC)
- Single-member LLC owned by an individual and disregarded for U.S. federal tax purposes
- LLC treated as a partnership for U.S. federal tax purposes
- LLC that has filed Form 8832 or 8836 to be taxed as a corporation
- LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes
- Partnership
- Trust/estate

Then check the box for...

- Corporation
- Individual/sole proprietor or single-member LLC
- Limited liability company and enter the appropriate tax classification.
- Partnership
- Trust/estate

Line 4, Exemptions

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

Exempt payee code.
- Corporate, individual (including sole proprietorship) are not exempt from backup withholding.
- 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 cards or third party network transactions.
- Corporations are not exempt from backup withholding with respect to payments to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.
- The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.
  1. An organization exempt from tax under section 501(c)(3), any 501(c)(4), or any 501(c)(29)
  2. The United States or any of its agencies or instrumentalities
  3. A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
  4. A foreign government or any of its political subdivisions, agencies, or instrumentalities
  5. A corporation
  6. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
  7. A futures commission merchant registered with the Commodity Futures Trading Commission
  8. A real estate investment trust
  9. An entity registered at all times during the tax year under the Investment Company Act of 1940
  10. A trust under section 504(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 6047
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:

<table>
<thead>
<tr>
<th>IF the payment is for...</th>
<th>THEN the payment is exempt for...</th>
</tr>
</thead>
<tbody>
<tr>
<td>Interest and dividend payments</td>
<td>All exempt payees except for T</td>
</tr>
<tr>
<td>Broker transactions</td>
<td>Exempt payees 1 through 4 and 6 through 11 and all C corporations.</td>
</tr>
<tr>
<td>Barter exchange transactions and patronage dividends</td>
<td>Exempt payees 1 through 4</td>
</tr>
<tr>
<td>Payments over $600 required to be reported and direct sales over $5,000</td>
<td>Generally, exempt payees 1 through 5</td>
</tr>
<tr>
<td>Payments made in settlement of payment card or third party network transactions</td>
<td>Exempt payees 1 through 4</td>
</tr>
</tbody>
</table>

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, attorney's fees, gross proceeds paid to an attorney reported under section 860k-2, 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 a foreign financial institution. Therefore, if you are only submitting this form for an account you hold in the United States, you may have this field blank. Consult with the person requesting this form if you are uncertain if the financial institution subject to these requirements. A requester may indicate that a code is not required by providing you with Form W-9 with “Not Applicable” or a similar indication written on the form or in the FATCA exemption code.

A—An organization exempt from tax under section 501(a), or any Individual retirement plan as defined in section 7701(a)(37)
B—The United States or any of its agencies or instrumentalities
C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
D—A corporation the stock of which is held by more than 10 persons or more than 10 percent of the shares are listed on the stock exchange or other established securities market
E—An organization that is a member of the same controlled group as a corporation described in Regulations section 1.1442-1(b)(14)
F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state
G—A real estate investment trust
H—A regulated investment company as defined in section 681 or an entity registered at all times during the tax year under the Investment Company Act of 1940
I—A common trust fund as defined in section 534(a)
J—A bank as defined in section 681
K—A broker
L—A trust exempt from tax under section 504 or as described in section 4947(a)(1)

M—A tax exempt trust under a section 401(a) 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 return. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payer changes your address in their records.

Line 6
Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

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

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

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

Note: What Name and Number To Give the Requester, later, for further certification 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, go to www.ssa.gov or call 1-800-772-1213. Use Form W-7, Application for Taxpayer Identification Number, to apply for an SSN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer Identification Number (EIN) under Starting a Business. Go to www.irs.gov/Formss Estates to view, download, or print Form W-7 and/or SS-4. Or, you can go to www.irs.gov/orders to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

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

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

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

Part II. Certification

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

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

Signature requirements. Complete the certification as indicated in items 1 through 5 below.
1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply if you are subject to backup withholding and you are merely providing your correct TIN to the requestor, 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" includes payments made in the course of the requestor's trade or business for rents, royalties, goods (other than for merchandise), medical and health care services (including payments to corporations), payments to an employee for services, payments made in settlement of payment cards and third party network transactions, payments of certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

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

What Name and Number To Give the Requester

For this type of account: Give name and SSN of:

1. Individual
   - The individual
   - The actual owner of the account or, if combined funds, the first individual on the account
   - Each holder of the account
2. Two or more individuals (joint account) other than an account maintained by an FFI
   - The actual owner of the account or, if combined funds, the first individual on the account
   - The joint account owner
3. Two or more U.S. persons (joint account maintained by an FFI)
   - The individual
   - The actual owner of the account or, if combined funds, the first individual on the account
   - Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)
   - The minor
   - The grantor-trustee
5. The usual revocable savings trust (grantor is also trustee)
   - The grantor-trustee
   - The actual owner
6. Sole proprietorship or disregarded entity owned by an individual
   - The owner
   - The owner
   - The owner
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i) (A))
   - The owner

For this type of account: Give name and EIN of:

8. Disregarded entity not owned by an individual
   - The owner
9. A valid trust, estate, or pension trust
   - Legal entity
   - The corporation
10. Corporation or LLC having corporate status on Form 8832 or Form 2553
   - The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization
   - The organization
12. Partnership or multi-member LLC
   - The partnership
   - The broker or nominee
13. A broker or registered nominee
   - The broker
   - The broker or nominee

14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments
   - The public entity
15. Grantor trust filing under Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(ii)
   - The trust

1. List first and circle the name of the person whose number you furnish if only one person on a joint account has an SSN, that person’s number must be furnished.
2. Circle the minor’s name and furnish the minor’s SSN.
3. You must show your individual name and you may also enter your business or DBA name on the “Business name / disregarded entity” name line. You may use either your SSN or EIN if you have one, but the IRS encourages you to use your SSN.
4. List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see Special rules for partnerships, estates, and trusts.
5. Note: The grantor trust must provide a Form W-9 to the trustee of trust.

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 1-800-909-4490 or submit Form 14039.

For more information, see Pub. 507, Identity Theft Information for Taxpayers.

VICTIMS OF IDENTITY THEFT WHO ARE EXPERIENCING ECONOMIC HARM OR A SYSTEMIC PROBLEM, OR ARE SEEKING HELP IN RESOLVING TAX PROBLEMS THAT HAVE NOT BEEN RESOLVED THROUGH NORMA L CHANNELS, MAY BE ELIGIBLE FOR TAXPAYER ADVOCATE SERVICE (TAS) ASSISTANCE. YOU CAN REACH A TAS OFFICER BY CALLING THE TAS TOLL-FREE CASE INTAKE LINE AT 1-877-777-4778 OR TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes.

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for Identity Theft.
The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal or financial information through email or ask taxpayers for PIN numbers, passwords, or similar secret access information for their credit cards, 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 can also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-438-4338. If you have been the victim of identity theft, see www.identitytheft.gov and Pub. 5027.

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

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information.

Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. Commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 6108, payers must generally withhold a percentage of taxable interest, dividends, 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.
**Withholding Exemption Certificate**

**2021**

**Withholding Agent Information**

Name:  

**Payee Information**

Name:  

Address (apt., suite, PO box, or FNB no.):  

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

State  

ZIP code:  

**Exemption Reason**

Check only one box.

- **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 (RATC) 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 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.

To learn about your privacy rights, how we may use your information, and the consequences for not providing the requested information, go to [D.B.Ca.gov/forms](http://D.B.Ca.gov/forms) and search for **1131**. To request this notice by mail, call **600.352.5711**.

Under penalties of perjury, I declare that I have examined the information on this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare under penalties of perjury that if the facts upon which this form are based change, I will promptly notify the withholding agent.

Type or print payee’s name and title:  

Telephone:  

Payee’s signature:  

Date:  

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**19**
2021 Instructions for Form 590
Withholding Exemption Certificate

General Information
California Revenue and Taxation Code (P&T)
Section 18602 requires withholding of income or fringe tax on payments of California source income made to nonresidents of California. For more information, see General Information B. Income Subject to Withholding

Registered Domestic Partners (RDPs) — For purposes of California income tax, references to a spouse, husband, or wife also refer to a California registered domestic partner. See General Information E. Income Subject to Withholding

A Purpose
Use Form 590 to certify an exemption from withholding for nonresident withholding. A certified Form 590 must accompany a paycheck to the withholding agent or payee. The withholding agent must keep a copy of the certificate for at least five years after the last payment to which the certificate applies. See Additional Information. B. Income Subject to Withholding

Who Certifies this Form
Form 590 is completed and signed 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 required to withhold the required amount if the certificate does not meet the requirements described in this instruction manual.

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

• Payments to nonresident beneficiaries from an estate or trust.
• Payments to nonresident beneficiaries from an estate or trust.
• Payments to nonresidents beneficiary from an estate or trust.

• Distributions of California source income to nonresident beneficiaries from an estate or trust.

C Who Certifies this Form
Form 590 is completed and signed 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 required to withhold the required amount if the agent relies on the certificate.

D Definitions
For California nonresident 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 and having
  • Any trust with neither a resident grantor, beneficiary, or trustee, or estates where the decedent was not a California resident.

Foreign resident is a non-U.S. resident.

E Military Spouse Residency Relief Act (MSRRA)

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

A spouse shall not be deemed to have left a residence or domicile in any state solely by reason of being absent to the service member 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 service member 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 at least 183 days of the year. All income earned by the nonresident spouse is taxable in California. If the spouse is a nonresident, the servicemember is required to file as a nonresident if the nonresident spouse's income is subject to state tax in California. The military servicemember's residence is determined by the state where the military servicemember has a permanent place of business, the state where the military servicemember is domiciled, or the state where the military servicemember has the significant connection for California income tax purposes. The nonresident spouse's income is subject to California income tax only to the extent that it is included in gross income as defined in California law.

Income of a military servicemember's nonmilitary spouse for services performed in California or outside of California where the spouse is subject to state tax if the spouse is in California to be with the servicemember and 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 MSRA requirements, visit the FTB website or contact the FTB.

Specific Instructions

Payee Instructions

Enter the withholding agent's name.

Enter the payee's information, including the TIN and check the appropriate TIN box.

You must provide a valid TIN as requested on this form. If the TIN is not provided, the payee must list the reason for the failure to provide the TIN on this form.

Use the following acceptable TINs: social security number (SSN); individual taxpayer identification number (ITIN); federal employer identification number (FEIN); California corporation number (CAC); or California employer identification number (CAEIN).

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 — Follow the country's practices in listing the city, county, province, state, country, and postal code, as applicable, in the appropriate boxes. Do not abbreviate the country name.

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

Withholding Agent Instructions

Do not send this form to the FTB. The certification on Form 590 remains valid until the payee's status changes. The withholding agent must retain a copy of the certificate for at least five years after the last payment to which the certificate applies. The agent must provide it to the FTB upon request.

Additional Information

Website: California Department of Tax and Fee Administration

Telephone: 1-800-852-5711 for within the United States

TTY/TTD: 800-622-6266 for persons with hearing or speech disability

TTY/TTD: 800-622-6266 for persons with disabilities

Site web: ftb.ca.gov
Certification Regarding
Debarment, Suspension, and Other Responsibility Matters

The prospective participant certifies to the best of its knowledge and belief that it and the principals:

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

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

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

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

I understand that a false statement on this certification may be grounds for rejection of this proposal or termination of the award. In addition, under 18 USC Sec. 1001, a false statement may result in a fine of up to $10,000 or imprisonment for up to 5 years, or both.

______________________________
Typed Name & Title of Authorized Representative

______________________________
Signature of Authorized Representative Date

☐ I am unable to certify to the above statements. My explanation is attached.
CAMPAIGN CONTRIBUTIONS DISCLOSURE

In accordance with California law, bidders and contracting parties are required to disclose, at the time the application is filed, information relating to any campaign contributions made to South Coast Air Quality Management District (SCAQMD) Board Members or members/alternates of the MSRC, including: the name of the party making the contribution (which includes any parent, subsidiary or otherwise related business entity, as defined below), the amount of the contribution, and the date the contribution was made. 2 C.C.R. §18438.8(b). Where a proposed rule or proposed amended rule impacts three or fewer facilities, those facilities will be treated in much the same manner as contracting parties and so must also complete this form, disclosing information relating to any campaign contributions made to any SCAQMD Board Members. See Quadri Advice Letter (2002) A-02.096.1 In the event that a qualifying campaign contribution is made, the Board Member to whom it was made may be disqualified from participating in the actions involving that donor.

California law prohibits a party, or an agent, from making campaign contributions to SCAQMD Governing Board Members or members/alternates of the Mobile Source Air Pollution Reduction Review Committee (MSRC) of more than $250 while their contract or permit is pending before the SCAQMD; and further prohibits a campaign contribution from being made for three (3) months following the date of the final decision by the Governing Board or the MSRC on a donor’s contract or permit. Gov’t Code §84308(d). For purposes of reaching the $250 limit, the campaign contributions of the bidder or contractor plus contributions by its parents, affiliates, and related companies of the contractor or bidder are added together. 2 C.C.R. §18438.5.

In addition, SCAQMD Board Members or members/alternates of the MSRC must abstain from voting on a contract or permit if they have received a campaign contribution from a party or participant to the proceeding, or agent, totaling more than $250 in the 12-month period prior to the consideration of the item by the Governing Board or the MSRC. Gov’t Code §84308(c).

The list of current SCAQMD Governing Board Members can be found at the SCAQMD website (www.aqmd.gov). The list of current MSRC members/alternates can be found at the MSRC website (http://www.cleantransportationfunding.org).

SECTION I.
Contractor (Legal Name): ____________________________

☐ DBA, Name______________________________, County Filed in ______________
☐ 
☐ Corporation, ID No____________________________

List any parent, subsidiaries, or otherwise affiliated business entities of Contractor: (See definition below).

________________________________________

SECTION II.

Has Contractor and/or any parent, subsidiary, or affiliated company, or agent thereof, made a campaign contribution(s) totaling $250 or more in the aggregate to a current member of the

1 The information provided on this form does not, and is not intended to, constitute legal advice. To the extent that you may have questions regarding any case law, citations, or legal interpretations provided above please seek the guidance of your own independent counsel.
South Coast Air Quality Management Governing Board or member/alternate of the MSRC in the 12 months preceding the date of execution of this disclosure?

☐ Yes ☐ No  If YES, complete Section II below and then sign and date the form. If NO, sign and date below. Include this form with your submittal. Campaign Contributions Disclosure, continued:

Name of Contributor ________________________________________________________________

<table>
<thead>
<tr>
<th>Governing Board Member or MSRC Member/Alternate</th>
<th>Amount of Contribution</th>
<th>Date of Contribution</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name of Contributor ________________________________________________________________</td>
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</tr>
<tr>
<td>Governing Board Member or MSRC Member/Alternate</td>
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<td>Governing Board Member or MSRC Member/Alternate</td>
<td>Amount of Contribution</td>
<td>Date of Contribution</td>
</tr>
</tbody>
</table>

I declare the foregoing disclosures to be true and correct.

By: ____________________________________________________________

Title: __________________________________________________________

Date: __________________________________________________________

**DEFINITIONS**

Parent, Subsidiary, or Otherwise Related Business Entity (2 Cal. Code of Regs., §18703.1(d.))

(1) Parent subsidiary. A parent subsidiary relationship exists when one corporation directly or indirectly owns shares possessing more than 50 percent of the voting power of another corporation.

(2) Otherwise related business entity. Business entities, including corporations, partnerships, joint ventures and any other organizations and enterprises operated for profit, which do not have a parent subsidiary relationship are otherwise related if any one of the following three tests is met:

(A) One business entity has a controlling ownership interest in the other business entity.

(B) There is shared management and control between the entities. In determining whether there is shared management and control, consideration should be given to the following factors:

(i) The same person or substantially the same person owns and manages the two entities;

(ii) There are common or commingled funds or assets;

(iii) The business entities share the use of the same offices or employees, or otherwise share activities, resources or personnel on a regular basis;

(iv) There is otherwise a regular and close working relationship between the entities; or

(C) A controlling owner (50% or greater interest as a shareholder or as a general partner) in one entity also is a controlling owner in the other entity.
South Coast
Air Quality Management District
21865 Copley Drive, Diamond Bar, CA 91765-4178
(909) 396-2000 • www.aqmd.gov

Direct Deposit Authorization

STEP 1: Please check all the appropriate boxes
☐ Individual (Employee, Governing Board Member) ☐ New Request
☐ Vendor/Contractor ☐ Cancel Direct Deposit
☐ Changed Information

STEP 2: Payee Information

<table>
<thead>
<tr>
<th>Last Name</th>
<th>First Name</th>
<th>Middle Initial</th>
<th>Title</th>
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<tbody>
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Vendor/Contractor Business Name (if applicable)

<table>
<thead>
<tr>
<th>Address</th>
<th>Apartment or P.O. Box Number</th>
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<tbody>
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<table>
<thead>
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Taxpayer ID Number

<table>
<thead>
<tr>
<th>Telephone Number</th>
<th>Email Address</th>
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Authorization

1. I authorize South Coast Air Quality Management District (South Coast AQMD) to direct deposit funds to my account in the financial institution as indicated below. I understand that the authorization may be rejected or discontinued by South Coast AQMD at any time. If any of the above information changes, I will promptly complete a new authorization agreement. If the direct deposit is not stopped before closing an account, funds payable to me will be returned to South Coast AQMD for distribution. This will delay my payment.

2. This authorization remains in effect until South Coast AQMD receives written notification of changes or cancellation from you.

3. I hereby release and hold harmless South Coast AQMD for any claims or liability to pay for any losses or costs related to insufficient fund transactions that result from failure within the Automated Clearing House network to correctly and timely deposit monies into my account.

STEP 3:
You must verify that your bank is a member of an Automated Clearing House (ACH). Failure to do so could delay the processing of your payment. You must attach a voided check or have your bank complete the bank information and the account holder must sign below.

To be Completed by your Bank

<table>
<thead>
<tr>
<th>Name of Bank/Institution</th>
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Account Holder(s)

<table>
<thead>
<tr>
<th>Account Number</th>
<th>Routing Number</th>
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☐ Saving ☐ Checking

Bank Representative Printed Name

<table>
<thead>
<tr>
<th>Bank Representative Signature</th>
<th>Date</th>
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SIGNATURE:

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For South Coast AQMD Use Only

Input By____________________ Date _____________