



**South Coast
Air Quality
Management District**

INVEST CLEAN

Climate Pollution Reduction Grant U.S. Environmental Protection Agency



Request for Proposals #2025-15

Battery Electric Locomotives

Open: June 6, 2025

Submission Deadline: September 30, 2025, at 12 PM PST

Section 1 – Introduction

The Inflation Reduction Act (Public Law 117-169) created the U.S. EPA Climate Pollution Reduction Grant (CPRG) program which provides \$4.6 billion in grants. Note, the availability of CPRG Funding is contingent upon the timely receipt of funds from the U.S. EPA.

In July 2024, U.S. EPA awarded CPRG funds to the South Coast Air Quality Management District (South Coast AQMD) to implement the Infrastructure, Vehicles, and Equipment Strategy for Climate, Equity, Air Quality, and National Competitiveness (INVEST CLEAN) in Los Angeles-Long Beach-Anaheim and Riverside-San Bernardino-Ontario Metropolitan Statistical Areas (MSAs). The two MSAs include the following four counties: Los Angeles, Orange, Riverside, and San Bernardino. INVEST CLEAN targets the limiting factors and challenges to the electrification transformation of the Southern California goods movement corridor.

Under this Request for Proposals (RFP), the South Coast AQMD is soliciting proposals for **Measure 4** of the INVEST CLEAN initiative, the Battery Electric (BE) Locomotive Program. This measure focuses on deploying battery electric switcher locomotives to modernize freight rail operations in the two MSAs mentioned above, which serve as the West Coast gateway to international commerce. Measure 4 provides funding for the development and operation of battery electric switcher locomotives, as well as the installation of chargers and supporting infrastructure as needed to operate battery electric locomotives.

South Coast AQMD places a high level of emphasis on deploying BE switcher locomotives that:

- Provide real, measurable, and verifiable emission reductions.
- Present a business case for the new BE switchers with a supporting infrastructure plan, including a continuation plan that thoroughly explains how the BE switcher locomotive will continue to operate.
- Operate in areas adjacent to or near residential areas, schools, public facilities, high-density urban or suburban communities.

The following sections describe the eligibility requirements to participate in the INVEST CLEAN program and guidelines for proposal preparation under this RFP.

Section 2 – RFP Overview & Eligibility Requirements

Measure 4 of the INVEST CLEAN program provides funding for the deployment of BE switcher locomotives and the supporting infrastructure in the two MSA geographic areas. This measure encourages the domestic production of locomotives and charging infrastructure.

2.1 Available Funding

The total incentive amount of CPRG Funding allocated for Measure 4 is \$190.8 million. Should South Coast AQMD receive proposals with total requests less than the amount allocated, or if proposals are deemed non-meritorious, South Coast AQMD reserves the right to reduce the total funding available

and reallocate funds to other INVEST CLEAN Measures and/or reopen another BE switcher locomotive solicitation. South Coast AQMD also reserves the right not to fund any of the proposals received, irrespective of the merits of the proposals submitted.

2.2 Geographical Funding Minimum

South Coast AQMD has not established a Geographical Funding Minimum for each county within the two MSAs, but the funding intent is to allocate projects throughout the two MSAs, if feasible, following the completion of proposal evaluation, scoring, and ranking.

2.3 Eligibility Requirements

For this RFP, the following eligibility requirements apply:

- Eligible Applicant:
 - Locomotive manufacturers who are partnering with a rail operator to develop and deploy switcher locomotives, and/or
 - Owners and/or operators of switcher locomotives who are directly responsible for the operation, maintenance, or procurement of such equipmentPartnerships between locomotive manufacturers and operators are required to ensure both technical feasibility and operational practicality of proposed projects.
- Location:
 - The project must be domiciled within the two MSA regions shown in the dotted areas on the map on the following page in Figure 1, which include the following four counties: Los Angeles, Orange, Riverside, and San Bernardino.

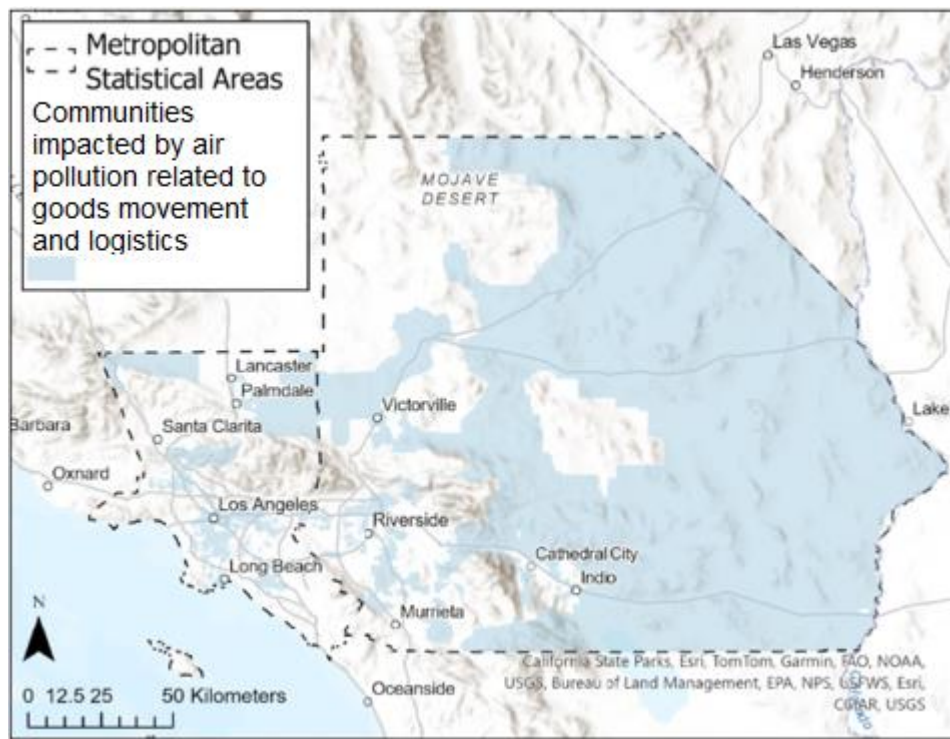


Figure 1: Area inside dotted line represents the two MSA qualified territories.

- Deployment of New BE switcher locomotives:
 - The new equipment should be operated within the two MSAs. At a minimum, 425 MWh per year of usage for each BE locomotive will be required to ensure emission reduction benefits are achieved, but if unforeseen circumstances prevent the operators from meeting this requirement, documentation must be provided.
 - To ensure a smooth operational transition, applicants should obtain training in best operating practices and safety from the manufacturer before accepting the delivery of the BE switcher locomotives.
 - Applicants are encouraged to secure at least one dedicated expert approved by the OEM to provide ground support to ensure safe and efficient operation of the BE locomotives, charging, service, and routine maintenance.
- Displacement Options of Old Locomotive:

The old locomotive may be scrapped or displaced using the following two options. The applicant must choose an option at the time of RFP submission. Each option has its implications for project scoring and reporting requirements.

 - Scrap the Old/Baseline Locomotive at the Time of BE Switcher Locomotive Delivery (Preferred):
 - Proposals that propose this approach could score higher, as it ensures emission reductions (ER) and eliminates the need to track the old locomotive.

The operator may scrap only the locomotive engine(s), but the chassis should only be repowered to Tier 4 or cleaner.

- Delayed Scrapping and Parking the Old/Baseline Locomotive:
The applicant may request that the replaced locomotive be parked at the time of delivery and scrapped after a successful preliminary deployment period ends (see definition below). Applicants who choose this option must:
 - Provide verification that the old locomotive will only be returned to service when the BE switcher locomotive is non-operational and undergoing repair that exceeds 15 business days.
 - Track parked old/baseline locomotives and monitor their usage.
 - Provide tracking data to the South Coast AQMD semi-annually.
 - Agree with the project period extension if the preliminary deployment period needs to be extended.
 - Destruction of old locomotives must meet the requirements listed in Section 2.3 under Emission Reductions.
- Preliminary Deployment Period and Determination of a Successful Preliminary Deployment Period:
 - The Preliminary Deployment Period is when the old/baseline locomotive is parked while the new BE switcher locomotive is operated within the two MSAs. The rail operator will scrap the parked locomotive at the end of a successful preliminary deployment period. At a minimum, 425 MWh per year of average usage over the 5-year period for each BE locomotive will be required to ensure emission reduction benefits are achieved. If unforeseen circumstances prevent the operators from meeting this requirement, documentation must be provided.
 - At the end of the preliminary deployment period, the operator will continue operating the BE switcher locomotives if successful until the end of their useful life. The successful preliminary deployment includes the BE unit's ability to provide rail operators with the day-to-day operational needs of the replaced equipment, with supporting infrastructure sufficient to charge the equipment. The service or maintenance of the BE equipment can be scheduled without extended periods of downtime, and operators are fully trained to operate and charge the BE equipment safely. However, if the applicant and the OEMs determine that the preliminary deployment period is unsuccessful, a report detailing the deficiencies, communication with the OEMs, and efforts to correct the issues must be provided. EPA and South Coast AQMD will determine the actions to take.
- Emission Reductions:
 - Emission reductions should be local, real, measurable, and verifiable.
 - The baseline locomotive that will be removed from operation must be diesel-fueled. Locomotives with high annual fuel usage provide the most carbon emission

reduction benefits for INVEST CLEAN, and they will be scored higher in the cost-effectiveness category compared to units with lower fuel usage.

- The applicant must complete the equipment form located at [INVEST CLEAN](https://www.aqmd.gov/home/technology/implementation/invest-clean) (<https://www.aqmd.gov/home/technology/implementation/invest-clean>) to provide information for the baseline locomotive for emission reduction verifications.
- As mentioned above, not operating the old/baseline locomotive in lieu of scrapping during a five-year preliminary period is allowable and outlined in the section describing Figure 2 Project Flowchart. If there are issues with the new BE switcher that result in downtime, the baseline locomotive may be brought back with limited operation and immediate notification to South Coast AQMD. A plan must be submitted, including a detailed description of the old locomotive's daily usage and the BE locomotive's repair plan. Upon notification, the sub-awardee must obtain South Coast AQMD and EPA's approval. In addition, tracking and documenting new BE switcher locomotive downtime and old locomotive operating periods will be required.
 - If South Coast AQMD staff verify that the preliminary deployment was unsuccessful, the OEM and operator must attempt to correct the issues and prepare the BE switcher locomotive for a new preliminary deployment period.
 - Destruction of all locomotives (chassis and engines) or locomotive engines shall be conducted, and the documentation should be submitted as described below:
 - A hole in the engine block and destroyed in such a manner to eliminate the possibility of future operation of the engine, or
 - Other equivalent methods of destruction are acceptable if approved by the South Coast AQMD and the EPA.
 - Photo or recorded video documentation of the destruction must be provided to South Coast AQMD
 - Please note that the solicitation accounts for the accumulated emission reductions instead of annual emission reductions.
- Charging Equipment and Supporting Infrastructure:
 - To effectively deploy the new BE switcher locomotive, potential awardees will need to provide documentation showing the design, construction, and installation plan of the charging infrastructure.
 - Construction and installation of infrastructure will be required to adhere to Build America Buy America and other Federal requirements, a non-exhaustive list of which is provided below in Section 3.7.

2.4 Project Workflow:

The flowchart in Figure 2 depicts the workflow of the project after the subaward is granted. The table provides a detailed explanation of the steps. Projects will start with the execution of the agreements between the South Coast AQMD and the sub-awardee(s) for the final deployment of the BE locomotive, the commissioning of the supporting charging infrastructure, and the required reporting:

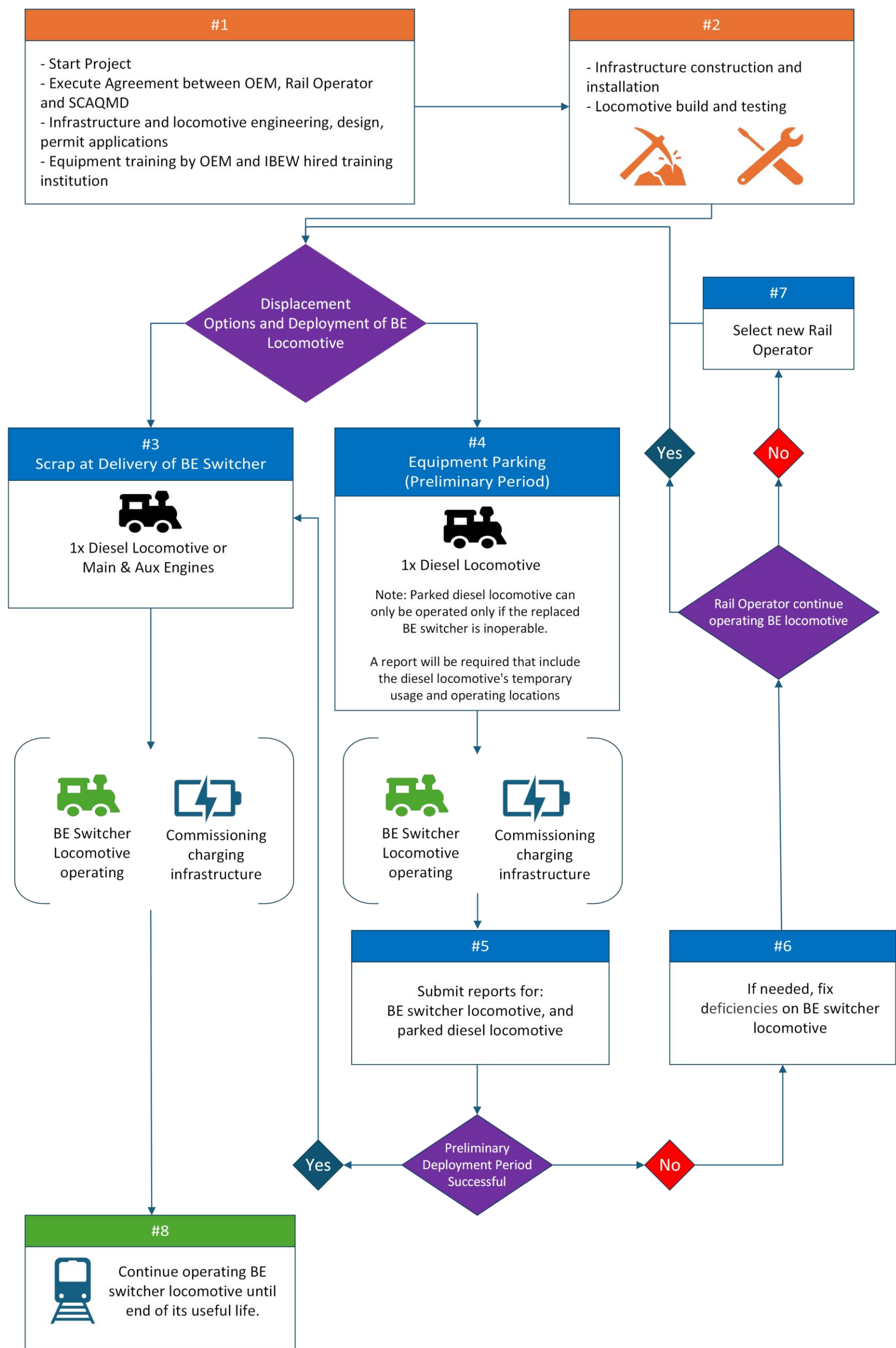






Figure 2: Project flowchart to deploy BE switcher locomotive(s)

The Table below offers a step-by-step explanation of the flow chart. Please refer to the flow chart's box number and the corresponding process description:

Chart Process #	Description of Process
1	Process begins with executing agreement(s) between the locomotive manufacturer (OEM), rail operator, and South Coast AQMD. Agreements clarify roles and milestones on locomotive manufacturing and charging infrastructure development and installation. Rail operator and OEM begin with the order of the switchers and charging infrastructure development in tandem to ensure the chargers can be commissioned when the new locomotive is delivered. Milestones for both the locomotive and charging infrastructure design, engineering, build, and testing are established to ensure project progress and payments can be made as milestones are achieved. Workforce training by the locomotive OEM and/or IBEW-contracted training institutions are initiated. If the charger is funded by INVEST CLEAN, the installation must be performed by IBEW/NECA workforce.
2	The charging infrastructure project must proceed in parallel with the locomotive build. Progress reports will be provided to South Coast AQMD and tested against milestones in the agreement. Progress payments can be made as indicated in the agreement with an invoice submittal that includes the deliverables for that payment.
	<p>BE switcher locomotive is ready for delivery, operator proceeds with the displacement option of choice as indicated in the approved proposal, which is to either scrap the locomotive engines at the time of delivery of BE switcher locomotive or delay scrapping and parking the old/baseline switcher during a preliminary deployment period.</p> <p>The Preliminary deployment period must be five years and is intended to ensure the BE locomotive meets operational needs.</p>
Scrap at Time of Delivery	
3	If the operator chose the " Scrap at Time of Delivery " option, the locomotive or locomotive engine must be scrapped at this step. The instruction for the scrapping is in Section 2.3 - Eligibility Requirements – Emission Reductions . When the operator takes delivery of the BE locomotive, construction and commissioning of the charging infrastructure must be completed. Projects with scrap at time of delivery may receive funding priority.
8	Operator that scraps the old locomotive at the time of delivery will operate the BE locomotive to meet the minimum 425 MWh per year, which will be stated in the agreement and subject to change; and operator will, to the best of their abilities, continue operation until the end of the locomotive's useful life.
Preliminary Deployment Period – Delayed Scrapping	
4	If the operator chooses the "Locomotive Parking" option, a diesel locomotive operating in the two MSAs will be parked during the preliminary deployment period. Operation of the parked locomotive (referred to as the baseline locomotive) is prohibited unless the BE locomotive is non-operational, undergoing repairs or other situations approved by the South Coast AQMD or

	EPA. Telematics are required for the parked locomotive for tracking purposes. Logs on the baseline locomotive usage, along with justification of the usage and downtime/repair records of the new locomotive, must be maintained. In addition, inspections as described in the inspection section may be performed by South Coast AQMD staff or South Coast AQMD subcontractor to verify compliance with the parked locomotive protocol. When the operator takes delivery of the BE locomotive, old locomotive parking requirements must be met; additionally, construction and commissioning of the charging infrastructure must be completed.
5	The tracking data report mentioned in Process #4 must be maintained on site and should be provided to the South Coast AQMD semi-annually.
	After the preliminary deployment period of five years is complete, the operator will notify South Coast AQMD to declare whether the preliminary deployment was successful. If it was deemed unsuccessful, a detailed report describing equipment deficiencies, communications with OEMs, services, repairs, maintenance and other efforts made to resolve the issues should be included. If it was deemed successful, the operator follows the scrapping procedure of Process #3 then completes the project with Process #8 .
6	If the preliminary deployment was not successful, the OEM will be tasked to repair or update the locomotive to address the issues.
	After the OEM repairs the locomotive, the original operator will be given the option to continue operating the repaired unit. If the original operator continues, the preliminary deployment period repeats and the baseline locomotive will be scrapped after the preliminary deployment is deemed successful.
7	If the original operator no longer wishes to continue with the repaired locomotive, a new rail operator will be selected to operate the locomotive. An agreement with the new operator will be executed.
	The new operator repeats the cycle and may choose to scrap a diesel locomotive at time of delivery or delay scrapping and parking the old/baseline locomotive . If the latter is chosen, the old locomotive will be scrapped after a successful five-year preliminary deployment.

Section 3 – Funding & Conditions

3.1 Total Maximum Project Funding

Up to \$10.6 million may be awarded for the cost of one new BE switcher locomotive, including the required maintenance, services such as batteries, and supporting charging infrastructure site engineering and installation.

No additional funding will be available if project costs exceed the subgrantee's grant amount.

3.2 Payment

Selected Measure 4 projects will be paid either on a reimbursement basis or through progress payments set on milestones. If the awardee opts for reimbursement, the payment will be made after

the BE locomotive is delivered. If the progress payment is proposed, a payment schedule with applicable deliverables will be specified, and invoice payments will need to be accompanied by supporting documents, including but not limited to proof of payments and documentation showing the milestone was met. Progress payments may be made as the BE locomotive is being manufactured and the infrastructure installation occurs. The final invoice under this RFP will need to be submitted with supporting documents by March 30, 2029. The term of the Subaward agreements under this RFP will end at least five years from the last payment date to ensure emission reductions occur for at least 425 MWh per year of average usage over a 5-year period or until the useful life of the locomotive is achieved, whichever comes first.

The sub-awardee will be encouraged to obtain the most recent price estimate and place the purchase order as soon as the contract is executed to secure the equipment pricing.

Applicants should be aware that funding awarded through this grant may only be used to implement measures set forth in the EPA approved workplan for this CPRG implementation grant and all costs charged to the award to support these activities must meet the requirements for allowability under 2 CFR Part 200, Subpart E as well as applicable provisions of 2 CFR 1500.

3.3 Inspections

The old locomotives may be inspected before, after, or during destruction. The inspections of the BE switcher locomotives will be conducted during the preliminary deployment period. Each grantee funded under each measure is subject to inspection based on South Coast AQMD and EPA's discretion.

3.4 Reporting

Selected awardees will be required to submit semi-annual reports. Awardees will be provided with data collection requirements to ensure the South Coast AQMD has the necessary environmental information and other data to evaluate project performance. The data will be collected in real-time or through telematic equipment, which may include, but will not be limited to, locomotive availability (percent of time the BE switcher locomotive is ready and available for use), duty cycle coverage (percent of typical diesel switcher tasks completed within one full battery cycle), hours operated, maintenance and operating costs, operational fit, interoperability and operator feedback, miles traveled, energy used, charging frequency, charging rate, charger uptime downtimes and other challenges encountered during the reporting period. Selected applicants must ensure performance data is properly provided and equates to the usage requirements in the agreement. South Coast AQMD reserves the right to verify the information provided.

The National Renewable Energy Laboratory (NREL), the designated third-party data verification organization under INVEST CLEAN, will collect and analyze vehicle data to verify the Measure's performance and emission reductions. Once NREL develops specific data collection and reporting procedures, they will be provided.

Additional reporting will be required if the baseline locomotive is not scrapped at the time of the new locomotive delivery.

3.5 Access to Records and Retention

Materials, reports, photos, and other documentation submitted pursuant to the project may be released in part or in whole pursuant to either the Freedom of Information Act or the California Public Records Act. The EPA or SCAQMD may make publicly available on their website copies or portions of project information.

EPA and SCAQMD also reserve the right to access records of the subgrantee pertinent to this award, to perform audits, execute site visits, or for any other official use. This right of access also includes timely and reasonable access to the subgrantee's personnel for the purpose of interviewing and discussion related to such documents or the Federal award in general. This right of access shall continue as long as the records are retained.

In accordance with 2 CFR 200.334, the recipient must retain all Federal award records, including but not limited to, financial records, supporting documents, and statistical records for at least three years from the date of submission of the final financial report. The records must be retained until all litigation, claims, or audit findings have been resolved and final action has been taken if any litigation, claim, or audit is started before the expiration of the three-year period. Examples of the required records include: (1) time and attendance records and supporting documentation; and (2) documentation of compliance with statutes and regulations that apply to the project.

In accordance with 2 CFR 200.337, the EPA, the Inspector General, the Comptroller General, and the pass-through entity, or any of their authorized representatives, have the right of access to any documents, papers or records of the recipient which are pertinent to the grant award. The rights of access are not limited to the required retention period, but last as long as the records are retained.

3.6 Use of Logos

Use of the EPA's logo, along with logos of other participating entities, on outreach materials, websites, or reports, must adhere to the requirements of both the General Terms and Conditions, Paragraph Q, and California Health and Safety Code Section 40730.

3.7 EPA Terms and Conditions

All selected applicants will be considered subgrantees of the EPA CPRG grant. Subgrantees will be required to comply with all applicable provisions outlined in 2 CFR, Part 200, and Part 1500, 40 CFR Chapter 1, Subchapter B, and all applicable terms and conditions set forth in the EPA General Terms and Conditions, which is located at https://www.epa.gov/system/files/documents/2024-10/fy_2025_epa_general_terms_and_conditions_effective_october_1_2024_or_later.pdf, the EPA Subaward Policy, which is located at Grants Policy Issuance (GPI) 16-01: EPA Subaward Policy for EPA Assistance Agreement Recipients | US EPA, the INVEST CLEAN Grant Agreement (Grant No. 97T15501) and any amendments made thereto, which includes both the Programmatic and Administrative Terms and

Conditions, which are included as Appendix A, as well as , as well as any other applicable federal requirements. Subgrantees are subject to all federal grant requirements, including subaward reporting requirements on the overall performance to ensure the goals and objectives of the subaward are achieved. Examples of items that must be reported include but are not limited to:

- Summaries of results of reviews of financial and programmatic reports;
- Environmental results the subrecipient achieved;
- Summaries of audit findings and related pass-through entity management decisions; and
- Full documentation and proof of the project spending of the CPRG funding. Please refer to the EPA websites for the General Terms and Conditions
[EPA General Terms and Conditions effective October 1, 2024 or later](#)
- EPA Subaward Policy
<https://www.epa.gov/grants/grants-policy-issuance-gpi-16-01-epa-subaward-policy-epa-assistance-agreement-recipients>
- Air Quality Resilience
To the extent practicable, the recipient agrees to incorporate current and future change risk in planning, siting, design, and operation of the project. Approaches for incorporating air quality change risk may make use of air quality change data and information (e.g., projections and emission scenarios) that are reflective of the project's anticipated lifespan. This includes consideration of the air quality change risks posed to the individuals, communities, local governments, organizations, or other entities served by the project over its anticipated lifespan.
- Cybersecurity
 - a. The recipient agrees that when collecting and managing environmental data under this assistance agreement, it will protect the data by following all applicable State or Tribal law cybersecurity requirements.
 - b. Any connection between the recipient's network or information system and EPA networks to transfer data under this agreement must be secured. For purposes of this Section, a connection is defined as a dedicated persistent interface between an Agency IT system and an external IT system for the purpose of transferring information. Transitory, user-controlled connections such as website browsing are excluded from this definition. If the recipient's connections as defined above do not go through the Environmental Information Exchange Network or the EPA's Central Data Exchange, the recipient agrees to contact the EPA PO no later than 90 days after the date of this award and work with the designated Regional/Headquarters Information Security Officer to ensure that the connections meet EPA security requirements, including entering into Interconnection Service Agreements as appropriate. This condition does not apply to manual entry of data by the recipient into systems operated and used by the EPA's regulatory programs for the submission of reporting and/or compliance data.

- Subawards for For-Profit Entities

For-profit subrecipients must comply with Subparts A through F of the Uniform Grant Guidance (2 CFR Part 200) and the Federal cost principles applicable to for-profit entities located at 48 CFR Part 31, with the exception of the method of payment to for-profit subrecipients must be “reimbursement” rather than “advance”. For-profit subrecipients must provide documentation for incurred eligible and allowable costs prior to receiving EPA funds.

- Procurement of Systems, Equipment and Devices

- a. When purchasing replacement systems, equipment and/or devices, the replacement systems, equipment or device:

- i. will continue to perform a similar function and operation as the system, equipment or device that is being permanently rendered inoperable;
- ii. will achieve the estimated emission reductions included in the subaward agreement; and
- iii. is consistent in its intended use, operation and location as described in the subaward agreement.

The procurement of systems, equipment or devices should follow the EPA's Best Practice Guide for Procuring Services, Supplies, and Equipment Under EPA Assistance Agreements (<https://www.epa.gov/grants/best-practice-guide-procuring-services-supplies-and-equipment-under-epa-assistance>).

- Signage Requirements

- a. Investing in America Emblem: The recipient will ensure that a sign is placed at construction sites supported in whole or in part by this award displaying the official Investing in America emblem and must identify the project as a “project funded by United States President’s Inflation Reduction Act” as applicable. The sign must be placed at construction sites in an easily visible location that can be directly linked to the work taking place and must be maintained in good condition throughout the construction period. The recipient will ensure compliance with the guidelines and design specifications provided by the EPA for using the official Investing in America emblem.
- b. Consistent with section 6002 of RCRA, 42 U.S.C. 6962, and 2 CFR 200.323, recipients are encouraged to use recycled or recovered materials when procuring signs. Signage costs are considered an allowable cost under this assistance agreement provided that the costs associated with signage are reasonable.

- Public or Media Events

- a. The EPA encourages the recipient to notify the EPA Project Officer listed in this award document of public or media events publicizing the accomplishment of significant events related to construction projects as a result of this agreement and provide the opportunity for attendance and participation by federal representatives with at least ten (10) working days' notice.

Also, as noted above, the subgrantees will be subject to all applicable Federal requirements. Please refer to the attachments and links listed above for a more detailed overview of these applicable requirements. The following list highlights only a portion of those requirements but is not an exhaustive list.

- Build America Buy America (BABA)

Projects with supporting infrastructure funded under this program are subject to domestic content sourcing requirements under the Build American Buy America (BABA) provisions of the Infrastructure Investment and Jobs Act (IIJA) (P.L. 117-58, §§70911-70917). Please note that none of the funds provided under the Grant award may be used for an infrastructure project unless:

1. All iron and steel used in the project are produced in the United States – this means all manufacturing processes, from the initial melting stage through the application of coatings, occurred in the United States;
2. All manufactured products used in the project are produced in the United States – this means the manufactured product was manufactured in the United States; and the cost of the components of the manufactured product that are mined, produced, or manufactured in the United States is greater than 55% of the total cost of all components of the manufactured product, unless another standard that meets or exceeds this standard has been established under applicable law or regulation for determining the minimum amount of domestic content of the manufactured product; and,
3. All construction materials are manufactured in the United States – this means that all manufacturing processes for the construction material occurred in the United States,

For further information regarding BABA requirements including but not limited to, information regarding construction material standards and applicability of waivers, please refer to Paragraph 49 of the EPA General Terms and Conditions, which can be found at [*EPA General Terms and Conditions effective October 1, 2024 or later](#).

Please note that the manufacturer of the manufactured products and materials must provide a certification letter of BABA compliance in company letterhead. A template of the letter can be found here: [Certification Letter Template for Manufactured Products Covered Under the Build America, Buy America Act](#). Applicants must implement these requirements in their procurements, and these requirements must flow down to all contracts at any tier. For legal definitions and sourcing requirements refer to EPA's Build America, Buy America website.

Applicants selected for funding under the INVEST CLEAN Battery Locomotives Program must work with South Coast AQMD to provide documentation demonstrating equipment and materials sourced adhere to the BABA requirements.

- For more information on BABA, please visit:
 - <https://www.epa.gov/baba>.
 - [*EPA General Terms and Conditions effective October 1, 2024 or later](#)
 - [eCFR :: 2 CFR Part 184 -- Buy America Preferences for Infrastructure Projects](#)
- For more information on the Infrastructure Investment and Jobs Act (IIJA) visit: <https://www.congress.gov/bill/117th-congress/house-bill/3684/text>
- Davis-Bacon and Related Acts (DBRA) is a collection of labor standards provisions administered by the Department of Labor that are applicable to grants involving construction. Under DBRA, all contractors and subcontractors performing construction must be paid no less than the locally prevailing wage and fringe benefits for corresponding work on similar projects in the area. Weekly certified payrolls must be submitted to South Coast AQMD and maintained for no less than three years after work completion. By accepting a contract under INVEST CLEAN, the selected applicant acknowledges and agrees to the terms provided in the DBRA Requirements for Contractors and Subcontractors Under EPA Grants: https://www.epa.gov/system/files/documents/2023-10/dbra_requirements_for_contractors_and_subcontractors_under_epa_grants.pdf
- Endangered Species Act (16 U.S.C. §1531 et seq.): The Endangered Species Act requires a biological assessment to determine if any endangered or threatened species, or their critical habitat, could be adversely affected by the proposed construction activities. The assessment must be completed within 180 days after the date it was initiated and must be completed prior to any contract for construction and before any construction has begun. The assessment process is outlined as follows:
 - A desktop review to identify species and habitats in the vicinity of the construction site using the U.S. Fish and Wildlife Service's (USFWS) IPaC tool: <https://ipac.ecosphere.fws.gov/>
 - If species or habitats are potentially impacted, a consultation with the USFWS may be required
 - Avoidance and Mitigation measures such as protective buffers, erosion control, and other Best Management Practices (BMP) may be proposed.
 - The USFWS must agree with the assessment and resolution before the project can commence.
 - Information on the Endangered Species Act: <https://www.epa.gov/laws-regulations/summary-endangered-species-act>
 - Procedures explained in 50 CFR Part 402: [50 CFR Part 402-- Interagency Cooperation—Endangered Species Act of 1973, as Amended](#)
- National Historic Preservation Act (16 U.S.C. §470 et seq.): This Act requires a review of potential adverse effects of federally funded activities on historic properties listed or eligible for listing on the National Register. This review should be completed prior to applying for permits.

- For more details see: <https://www.nps.gov/subjects/archeology/national-historic-preservation-act.htm>
 - Selected applicants under this RFP are to provide South Coast AQMD with documentation demonstrating compliance with the National Historic Preservation Act (16 U.S.C. §470 et seq.) A mapping tool such as the link below from the U.S. Department of the Interior can be utilized to determine whether the construction site impacts a registered national historical property: https://www.nps.gov/orgs/1094/nrhp_spatialdata.htm
 - The applicant must work with the EPA on any required consultation process with the State or Tribal Historic Preservation Office prior to commencing the project to ensure compliance with section 106 of the NHPA.
- Archeological and Historic Preservation Act (54 U.S.C. §§ 312501-312508): Similar to the National Historic Preservation Act, this Act applies to federally funded activities. It requires historic and archeological objects and materials to be saved that would otherwise be destroyed as a result of the activity.
 - For more details see: <https://uscode.house.gov/view.xhtml?req=granuleid%3AUSC-prelim-title54-chapter3125&edition=prelim>
 - Selected applicants under this RFP are to report to South Coast AQMD and the EPA any historical or archeological objects and materials found in the process of construction.
- Farmland Protection Policy Act (7 U.S.C. §4201 et. seq.): The purpose of this Act is to minimize or prevent the irreversible conversion of farmland to nonagricultural uses. This act would require identification of the effects federally funded activities may have on farmlands and to consider alternative options.
 - For more details see: <https://www.nrcs.usda.gov/conservation-basics/natural-resource-concerns/land/cropland/farmland-protection-policy-act>
 - Applicants selected under this RFP must demonstrate adherence to the Farmland Preservation Policy Act (7 U.S.C. §4201 et. Seq.)
 - <https://www.nrcs.usda.gov/conservation-basics/natural-resource-concerns/land/evaluation-and-assessment>
- Coastal Zone Management Act (16 U.S.C. § 1451 et. seq.): This act requires the review of federally funded activities to determine if the goal of the Act is being met: “preserve, protect, develop and where possible, to restore or enhance the resources of the nation’s coastal zone.”
 - For more details see: <https://coast.noaa.gov/czm/act/>
 - Applicants selected under this RFP are to consult with the California Coastal Commission to ensure that the applicant’s project will be consistent with the state’s coastal zone management plan.

- Map of California Coastal Zone: <https://www.coastal.ca.gov/maps/>
- Information about obtaining a permit:
https://www.coastal.ca.gov/enforcement/cdp_pamphlet.pdf
- Reporting Waste, Fraud and Abuse (2 CFR 200.113): Consistent with Federal requirements, subgrantees must promptly report in writing whenever there is credible evidence of the commission of a violation of federal criminal law involving fraud, conflict of interest, bribery, or gratuity violations per the requirements outlined in EPA's General Terms and Conditions, Paragraph 51, which can be found at: https://www.epa.gov/system/files/documents/2024-10/fy_2025_epa_general_terms_and_conditions_effective_october_1_2024_or_later.pdf

3.8 Agreement Structure

A formal agreement will be executed with the South Coast AQMD, the rail operator, and/or the original equipment manufacturer (OEM) for the construction and deployment of the BE switcher locomotives and the supporting infrastructures. This agreement will outline the OEM and rail operator's responsibilities, milestones and deliverables.

In cases where the OEM is also the applicant, the agreement may include milestone-based payments. However, parts and labor costs must be substantiated and submitted in advance of any milestone payment disbursements.

Concurrently, the rail operator will design and construct the required charging infrastructure for the BE switcher locomotives while they are being built. If the infrastructure component is awarded under the INVEST CLEAN program, it will be included under the same contractual agreement. If not funded through the INVEST CLEAN Program, required reporting will still be required to ensure timely and coordinated deployment.

OEMs or certified training institutions (such as those affiliated with the International Brotherhood of Electrical Workers (IBEW)) will provide necessary training with completion of both the BE switcher locomotive and the supporting charging infrastructure.

3.9 Performance

When a selected applicant is unable to meet the program requirements (e.g., annual reporting, operation, emission benefits, etc.) or terms specified in the contract, South Coast AQMD may consider the options to remedy the violation before seeking enforcement action. In addition, when a grantee cannot meet the average usage requirements or terms specified in the contract, South Coast AQMD may consider that the average usage for a contracted BE switcher locomotive(s) is less than the activity required in the contract.

Options for non-performance include, but are not limited to, the following:

- Extending the project agreement to allow for the makeup of the usage requirement shortfall
- Transfer ownership of the BE switcher locomotive to another entity committed to complying with the agreement and operating the BE switcher locomotives
 - The OEM will make its best effort to repair the locomotive and assist with identifying a new rail operator.
 - SCAQMD and EPA will review and approve the justification for the deployment failure before any operator transfer can be authorized.
 - The new operator will be allowed time to secure alternate funding for the necessary charging infrastructure.

3.10 Closeout

If selected for funding, Closeout of the agreement can occur once all required documentation has been received, and the recipient has fulfilled all obligations. In addition, the selected applicant agrees to use the BE switcher locomotive(s) purchased under the INVEST CLEAN program for which it was acquired, and for the duration of its useful life whether the project continues to be supported by the award. After the end of the grant period, the BE switcher locomotive(s) may be retained, sold, or otherwise disposed of with no further obligation to the EPA or South Coast AQMD.

Section 4 – RFP Timeline (These dates are subject to change)

Battery Electric Switcher Locomotive Workshop*	February 19, 2025
Release Solicitation	June 6, 2025
RFP Workshop and Community Information Meeting	TBD (will be posted on the INVEST CLEAN website: https://www.aqmd.gov/home/technology/implementation/invest-clean)
Deadline for Submit Proposal	September 30, 2025, at 12:00 PM PT
Proposal Evaluation	October 2025 through December 2025
Subaward Agreement Execution	October 2025 through August 2027
Procurement and Deployment	January 2026 through September 2028
Invoice Review and Payment	June 2026 through March 2029
Performance and usage tracking	Starting after Locomotive Deployment

* Note: Copy of Workshop presentation slides can be found here:

https://www.aqmd.gov/docs/default-source/invest-clean/investclean_locomotive_workshop_2-19-2025.pdf?sfvrsn=12

Section 5 – Proposal Preparation & Submittal Instructions

A proposal must be prepared and submitted in response to this RFP. Only a proposal following this RFP's instructions will be reviewed and evaluated. The following instructions are intended to assist the Applicant in preparing a proposal for consideration.

5.1 Proposal Preparation:

The following Sections must be included in the proposal seeking Measure 4 funding under INVEST CLEAN.

- Proposal Section 1: Applicant and Project Participant Information
 - Provide a brief description of the firm and key members of the proposed teams and their roles and responsibilities
 - Clearly define who owns the old locomotive and who will own and operate the new BE switcher locomotives, and
 - Provide proof of ownership, and/or
 - Provide a letter of commitment from the operator, including a commitment to long term operation of the BE locomotive
 - Provide equipment data in the worksheet found at: [INVEST CLEAN](https://www.aqmd.gov/home/technology/implementation/invest-clean) (<https://www.aqmd.gov/home/technology/implementation/invest-clean>)
- Proposal Section 2: Project Approach and Implementation
 - Provide a summary of the project and how the project will meet the Measure 4 requirements and objectives as indicated in Section 2.3, Eligibility Requirements and Section 2. Workflow.
 - Describe the plan and operation for the deployment of a new BE switcher locomotive to operate a minimum of 425 MWh annually.
 - Describe how the project operation locations will be selected and if they will be adjacent to or near residential areas, schools, or public facilities
 - Describe the Emission Reduction Plan for the destruction timeline of the Existing Equipment, including:
 - Scrap or park the existing locomotive(s),
 - How real, measurable, and verifiable emission reductions can be achieved,
 - Method for monitoring and tracking of the old/parked locomotive(s) and their activities and emission reductions
 - Describe the new BE locomotive charging infrastructure plan that includes the following:
 - Review and evaluation of charging infrastructure space and available grid power to support the charging of the BE locomotives. If more than one BE locomotive will be deployed, include an assessment of how they can be supported. If more than one charger will be installed, include a description of the charger locations. If grid power needs supplementing, identify power

solutions or other charging assistance that may need to be utilized, such as a microgrid.

- Include the description of any renewable energy onsite to help power the locomotives and other power production or management technologies anticipated to be used.
- Describe who will own and operate (if different) the new BE locomotive and the supporting infrastructure.
 - If different, describe the financial responsibilities between the owner and the operator
 - Supporting infrastructure is potentially subject to BABA requirements, as Section 2.4 of this RFP indicates.
 - Construction and installation should be completed under a union labor agreement
- Proposal Section 3: Project Cost Breakdown
 - Provide pricing and cost information for the project. Include:
 - Vendor quote for new BE switcher locomotive(s)
 - The proposer should obtain the most recent and detailed quote for the project, as the award will not be increased once the project is awarded.
 - Total cost (including shipping/freight, taxes, and state fees)
 - Warranty information
 - Maintenance agreement and
 - Infrastructure costs (if applicable)
 - Planning/Design, engineering, permitting, equipment, and installation
 - The locomotive manufacturer and its contact information
 - The infrastructure manufacturer and its contact information
 - Provide a contingency plan to address the possibility of project costs increasing due to inflation or any other unforeseen circumstances.
- Proposal Section 4: Project Implementation Schedule and Continuation Plan
 - Provide a description/timeline of your project's readiness and implementation schedule
 - Describe the plan for the BE locomotive(s) and supporting infrastructure (if applicable) after closeout of the agreement.
- Proposal Section 5: Business Information Certifications, including:
 - Contact information of all participating parties/entities
 - Business Status Certification Form
 - W-9 IRS Form
 - 590 California Withholding Form

- Certificate Regarding Debarment, Suspension, and Other Responsibility Matters
- Campaign Contribution Disclosure Form

5.2 Proposal Submission Requirements:

All proposals must be submitted according to specifications set forth in the section above and in this section. Failure to adhere to these specifications may result in the proposal's rejection. Submit three (3) complete copies of the proposal in a sealed envelope, plainly marked in the upper left-hand corner with the name and address of the Applicant and the words "Request for Proposals #2025-15." Additionally, please provide an electronic copy of the proposal.

Due Date – All proposals are due or postmarked no later than 12:00 PM PST, Tuesday, September 30, 2025, and must be submitted to:

Procurement Unit
South Coast Air Quality Management District
21865 Copley Drive
Diamond Bar, CA 91765-4178
Phone: (909) 396-3520

Modification or Withdrawal – Once submitted, proposals cannot be altered without the prior written consent of South Coast AQMD. All proposals shall constitute firm offers and may not be withdrawn for a period of ninety (90) days after September 30, 2025.

5.3 RFP Amendments

South Coast AQMD Review Committee may modify the RFP and/or issue supplementary information or guidelines relating to the RFP during the Proposal preparation and acceptance period from June 6, 2025, at 12:00 PM PST to September 30, 2025, at 12:00 PM PST. Amendments will be posted on the INVEST CLEAN website at <https://www.aqmd.gov/home/technology/implementation/invest-clean>.

5.4 Confidentiality

Please ensure that any trade secret, confidential or proprietary information being provided is marked accordingly. Please see the following website for more details:
<https://www.aqmd.gov/docs/default-source/default-document-library/Guidelines/praguidelines.pdf>

Section 6 – INVEST CLEAN Contact Information

This RFP can be obtained by accessing the INVEST CLEAN website at <https://www.aqmd.gov/home/technology/implementation/invest-clean>. South Coast AQMD staff members are available to answer questions during the proposal acceptance period. To expedite assistance, please direct your inquiries to investclean-locomotive@aqmd.gov.

Section 7 – Proposal Evaluation & Scoring

Proposals will be evaluated by the South Coast AQMD, and all eligible projects will be competitively ranked. Proposals will be evaluated based on the proposal demonstrating an understanding of the RFP objectives, on the demonstrated capability of the applicant to accomplish the work, and on the Geographic Funding consideration discussed in Section 2.2. The following evaluation criteria form the basis upon which proposal scoring and selection will be conducted. The maximum score available is 100 points. The highest ranked proposals will be considered for INVEST CLEAN funding.

The South Coast AQMD reserves the right not to make any awards.

Criteria #	Criteria	Percentage
1	Overall Project Cost-Effectiveness [Proposal Section 3]	25
2	Project Approach and Implementation [Proposal Section 2]	20
3	Supporting Infrastructure ¹ (Existing or New) [Proposal Section 2]	15
4	Strategy to Achieve On-going Reductions [Proposal Section 4]	10
5	Operation Nearby Sensitive Receptors [Proposal Section 1]	10
6	Emission Reduction Plan [Proposal Section 2]	10
7	Applicant Experience with Battery-electric Technologies [Proposal Section 1]	5
8	Proposal Completeness at Time of Submittal [All Proposal Sections]	5
	Total	100

¹Infrastructure installations are subject to Davis-Bacon and Related Acts and other Federal Regulations see Section 3.7 above.

1. Overall Project Cost-Effectiveness (25 points maximum)

Proposals will be evaluated for the accumulated yearly tailpipe emission reductions of GHGs, oxides of nitrogen (NOx), and Particulate Matter 2.5 (PM2.5). Cost-effectiveness will be computed as the ratio of the INVEST CLEAN funding request amounts to the estimated emission reductions over the agreement term, using the methodology described in Section 8 of this RFP or using an alternative methodology deemed more appropriate by South Coast AQMD. GHG reduction will be assigned a higher weight than NOx and PM2.5 reduction when calculating the overall Cost-Effectiveness.

The maximum score of 25 points will be assigned to the project deemed most cost-effective, with points assigned to all other proposals received on a prorated basis.

2. Project Approach and Implementation (20 points maximum)

Proposals will be evaluated on timeline and readiness with respect to how soon the BE locomotives can be deployed and operating. If the applicant is not a rail operator, commitment from at least one operator must be provided along with details of where the locomotive will

operate. Proposal should address all requested information mentioned above in Proposal Section 2: Project Approach and Implementation.

3. Supporting Infrastructure (15 points maximum)

To effectively implement the incentive funding and deploy the new locomotive, applicants are required to submit approaches to provide charging support for the new switcher locomotives. This plan will be evaluated with respect to how the BE locomotive will be charged and the readiness of the infrastructure that maybe installed. Evaluation factors include but are not limited to: the expected usage for the project period, fleet commitment to utilizing the infrastructure, power availability and utility coordination, the percentage of renewable sources, equipment throughput relative to cost, project implementation timeliness, and cost-share.

4. Strategy to Achieve On-going Reductions (10 points maximum)

Applicants are required to discuss how the battery electric switcher locomotive project will continue beyond the agreement term with options to extend the in-service date as needed to meet the usage requirements of the BE switcher locomotive. Projects with a defined plan for continuing the switcher locomotive deployment will be awarded a higher point allocation.

5. Operation Nearby Sensitive Receptors (10 points maximum)

Proposals will be evaluated on the location where the battery electric switcher locomotive operates. INVEST CLEAN funding will prioritize projects that replace existing switcher locomotives in operation in areas adjacent to or near residential areas, schools, or public facilities in the two MSAs. Geographical distribution of funds will be considered when making awards.

6. Emission Reduction Plan (10 points maximum)

Applicants are required to submit a plan outlining how their project would achieve emission reductions. The proposal will be evaluated based on the applicant's proposed plan to manage the existing locomotive, such as through destruction, and the viability of the emission reduction claims. Proposal to scrap the old locomotive(s) at the time of BE locomotive delivery will score higher.

7. Applicant Experience with Battery-electric Technologies (5 points maximum)

Proposals will be evaluated based on the applicant's knowledge and experience with battery-electric equipment and the ability to maintain and operate the equipment.

8. Proposal Completion at Time of Submittal (5 points maximum)

Proposals will be evaluated on their completeness, accuracy, and responsiveness to the RFP and all its requirements.

SECTION 8 - Simple Methodology for Quantifying Emissions Reduction Using EPA Methods and Emission Factors

This methodology provides an optional approach to quantify emission reductions resulting from the adoption of BE switcher locomotive technologies. It is based on U.S. Environmental Protection Agency (EPA) standards and emission factors. Applicants may propose their method of calculating emission reductions but it will be subject to South Coast AQMD and/or EPA approval. The EPA Diesel Emissions Quantifier (DEQ) may also be used to help calculate emissions reductions for the project.

Baseline Locomotive (Old or Existing) Emissions Calculation Baseline emissions represent the amount of pollutants that would have been emitted by the locomotive fleet or other baseline diesel locomotive (old or existing) without the replacement with the BE switcher locomotives. The following steps outline the baseline calculation:

- **Identify Locomotives:** Determine the number, type, and duty cycle of switcher locomotives that will be selected for non-operational use or destroyed in the existing fleet.
- **Determine Baseline Emission Factors:** Use EPA's published emission factors (g/bhp-hr) for the specific locomotive engine model year and tier standard. Emission Factors are provided in the Emission Factor tables in the following pages.
- **Fuel Consumption or Hourly Usage:** Calculate the proposed equivalent average fuel consumption or hourly usage based.
- **Calculate Baseline Emissions:**
 - NO_x and PM_{2.5} Emission Reductions from Diesel Switcher Locomotives by pollutant (tons/year)

$$E = \frac{(FC \times FConv \times EF)}{453.6 \frac{g}{lb}} \times 2000 \frac{tons}{lb}$$

Equation Variable	Description	Unit
FC	Fuel Consumption per Locomotive	gallons/year
EF	Emission Factor for Baseline Locomotive engine (NO _x , PM _{2.5})	g/hp-hr
FConv	Fuel conversion	hp-hr/gallon
E	Emissions (NO _x , PM _{2.5})	tons

FConv is estimated to be 15.2 hp-hr/gallon

- CO₂ Emission Reductions from Diesel Switcher Locomotives by pollutant (tons/year)

$$E = 10.21 \frac{Kg \cdot CO_2}{gal} \times \frac{FC}{1000}$$

Equation Variable	Description	Unit
FC	Fuel Consumption per Locomotive	gallons/year
FConv	Fuel conversion	hp-hr/gallon
E	Emissions (CO ₂)	tons

BASELINE EMISSION FACTORS

Table 1: Locomotive Emission Factors (EF) (g/bhp-hr) Based on 1998 Federal Standards for Switcher Locomotives

Engine Type	NOx	PM2.5
Uncontrolled	17.40	0.405
Tier 0	12.6	0.405
Tier 1	9.90	0.396
Tier 2	7.30	0.175

Note: These factors are to be used for the project baseline emissions if the baseline locomotive is certified or required to be certified to the 1998 federal locomotive remanufacture standards, and for the reduced emission locomotive if the project locomotive is remanufactured to these 1998 standards. Factors are based upon Regulatory Impact Analysis: Final United States Environmental Protection Agency (U.S. EPA) Locomotive Regulation (2008).

PM2.5 estimated at 92% of PM10(DPM)

Table 2: Locomotive Emission Factors (EF) (g/bhp-hr) Based on the 2008 Federal Standards

Engine Type	NOx	PM2.5
Tier 0	10.6	0.212
Tier 1	9.90	0.212
Tier 2	7.30	0.248
Tier 3	4.50	0.074
Tier 4	1.00	0.014

Note: These factors are to be used for the project baseline emissions if the baseline locomotive is certified or required to be certified to the new (2008) federal locomotive remanufacture standards, and for the reduced emission locomotive if the project locomotive is remanufactured to the new standards or meets Tier 3 standards. Factors are based upon Regulatory Impact Analysis: Final U.S. EPA Locomotive Regulation (2008).

PM2.5 estimated at 92% of PM10(DPM)

APPENDIX A

EPA Grant Award Attachments and Relevant Modifications

Attachment 1 - Project Description

The purpose of this award is to provide funding under the Inflation Reduction Act (IRA) to the South Coast Air Quality Management District. The recipient will implement greenhouse gas (GHG) reduction programs, policies, projects, and measures identified in three Priority Climate Action Plans (PCAPs) developed under three different Climate Pollution Reduction Grant (CPRG) planning grants. Activities conducted through this grant will benefit all residents and visitors to the South Coast Air Quality Management District in California, through four main objectives: implementation of ambitious measures that will achieve significant cumulative GHG reductions by 2030 and beyond; pursuit of measures that will achieve substantial community benefits, particularly in low-income and disadvantaged communities; complementing other funding sources to maximize these GHG reductions and community benefits; and, pursuit of innovative policies and programs that are replicable and can be “scaled up” across multiple jurisdictions.

This agreement provides full federal funding in the amount of \$499,997,415. Preaward costs are approved back to 10/1/2024. Refer to Terms and Conditions. The South Coast Air Quality Management District (South Coast AQMD) is leading Infrastructure, Vehicles, and Equipment Strategy for Climate, Equity, Air Quality, and National Competitiveness (INVEST CLEAN) to implement zero-emission (ZE) transportation measures related to goods movement from the Priority Climate Action Plans (PCAPs) for the Los Angeles – Long Beach – Anaheim and Riverside – San Bernardino – Ontario Metropolitan Statistical Areas (MSA), and the state of California.

This grant will support the development and training of a workforce needed to implement, maintain, and sustain the zero emission transformation of the Southern California Goods Movement Corridor. It will support outreach and engagement opportunities for disadvantaged communities and ensure durability and permanence of the achieved emission reductions via internal combustion engine scrappage and new zero emission technology deployment.

The anticipated deliverables and outcomes include the following:

- Measure 1, Charging Infrastructure Deployment Incentive Program has estimated emission reductions of 3,427,178 (MT COe) by 2030 and 11,153,463 (MT COe) by 2050

- Measure 2, Battery Electric Freight Vehicle Deployment Incentive Program has estimated emission reductions of 67,391 (MT COe) by 2030 and 172,369 (MT COe) by 2050

- Measure 3, Battery Electric Cargo Handling Equipment Deployment Incentive Program has estimated emission reductions of 61,230 (MT COe) by 2030 and 143,567 (MT COe) by 2050

- Measure 4, Battery Electric Locomotive Program has estimated emission reductions of 42,476 (MT COe) by 2030 and 300,146 (MT COe) by 2050

Not only will these 4 Measures reduce greenhouse gas (GHG) emissions significantly, there are also significant co-benefits. Co-benefits include: reduced criteria and hazardous air pollutant impacts on low-income disadvantaged communities (LIDAC) and the opportunity to drive economic growth including job creation throughout the South Coast Air Quality Management District and beyond.

SCAQMD will provide a subaward to IBEW and/or identify other workforce training providers to support apprenticeship, and higher education, utilization of apprenticeships, support for certifications and other

services, and benchmarks for diversity and inclusion. The approach will integrate community college and universities with programs related to zero emission technologies to meet programmatic educational goals of workforce training organization and academic institutions.

SCAQMD will provide a subaward to Alliance for Sustainable Energy, which is a nonprofit that oversees all of the national labs, including NREL. The subaward will improve the national labs' data tools and enhance their research work, which are integral to their mission of solving the nation's energy challenges. The subawardee will develop locomotive operation reporting requirements, host the data, analyze charging data, verify emission reductions, prepare a scaling plan for ZE equipment deployment and infrastructure installation, and prepare data reports.

SCAQMD will provide subaward(s) to incentivize the purchase or lease of electric locomotives by railroad operators for a minimal of 5 years. The selection of rail operators receiving the incentives will be based on, but not limited to the following: quantity of electric switchers purchased or leased, number of years committed to operate the switchers, emission reduction, and number of operation hours.

Administrative Conditions

General Terms and Conditions

The recipient agrees to comply with the current Environmental Protection Agency (EPA) general terms and conditions available at: <https://www.epa.gov/grants/epa-general-terms-and-conditions-effective-october-1-2024-or-later>

These terms and conditions are in addition to the assurances and certifications made as a part of the award and the terms, conditions, or restrictions cited throughout the award.

The EPA repository for the general terms and conditions by year can be found at: <https://www.epa.gov/grants/grant-terms-and-conditions#general>.

A. Federal Financial Reporting (FFR)

For awards with cumulative project and budget periods greater than 12 months, the recipient will submit an annual FFR (SF 425) covering the period from "project/budget period start date" to **September 30** of each calendar year to the EPA Finance Center in Research Triangle Park, NC. The annual FFR will be submitted electronically to rtpfc-grants@epa.gov no later than **December 30** of the same calendar year.

Find additional information at <https://www.epa.gov/financial/grants>. (Per 2 CFR § 200.344(b), the grantee must submit the Final FFR to rtpfc-grants@epa.gov within 120 days.)

B. Procurement

The recipient will ensure all procurement transactions will be conducted in a manner providing full and open competition consistent with 2 CFR § 200.319. In accordance with 2 CFR § 200.324, the grantee and subgrantee(s) must perform a cost or price analysis in connection with applicable procurement actions, including contract modifications. *State and Tribal government entities must follow procurement standards as outlined in 2 CFR § 200.317.*

C. MBE/WBE Reporting, 40 CFR, Part 33, Subpart E (EPA Form 5700-52A)

The recipient agrees to submit a "MBE/WBE Utilization Under Federal Grants and Cooperative Agreements" report (EPA Form 5700-52A) annually for the duration of the project period. The current EPA Form 5700-52A with instructions is located at <https://www.epa.gov/grants/epa-grantee-forms>

This provision represents an approved exception from the MBE/WBE reporting requirements as described in 40 CFR Section 33.502.

Reporting is required for assistance agreements where funds are budgeted for procuring construction, equipment, services and supplies (including funds budgeted for direct procurement by the recipient or procurement under subawards or loans in the "Other" category) with a cumulative total that exceed the **Simplified Acquisition Threshold (SAT) currently set at \$250,000** (the dollar threshold will be automatically revised whenever the SAT is adjusted; See 2 CFR Section 200.1), including amendments and/or modifications. All procurement actions are reportable when reporting is required, not just the portion which exceeds the SAT.

Recipients with expended and/or budgeted funds for procurement are required to report annually whether the planned procurements take place during the reporting period or not. If no budgeted procurements take place during the reporting period, the recipient should check the box in section 4A when completing the form.

When completing the annual report, recipients are instructed to check the box titled "annual" in section 1B of the form. For the final report, recipients are instructed to check the box indicated for the "Final Report (project completed)" in section 1B of the form.

The annual reports are due by October 30th of each calendar year and the final report is due within 120 days after the end of the project period, whichever comes first. The recipient will submit the MBE/WBE report(s) and/or questions to GrantsRegion9@epa.gov and the EPA Grants Specialist identified on page 1 of the award document.

D. Subaward(s)

The recipient's approved budget includes subaward(s). As applicable, the recipient will comply with the General Term and Condition on reporting of first tier subawards to www.fsrs.gov per "Reporting Subawards and Executive Compensation" requirement.

Programmatic Conditions

A.] Deliverables

The first phase of the Climate Pollution Reduction Grants (CPRG) program provided funding for designing Priority Climate Action Plans (PCAPs) that incorporate a variety of measures (i.e., programs, policies, measures, and projects) that reduce greenhouse gas (GHG) emissions. The purpose of this CPRG Implementation assistance agreement is to implement proposed measures within a specified PCAP identified in the CPRG Implementation Grant General Competition application. All programs, policies, measures, and projects contained in the final, approved CPRG implementation assistance agreement workplan are required deliverables.

The recipient agrees to implement GHG reduction programs, policies, projects, and measures (collectively referred to as "GHG reduction measures," or "measures") identified in a PCAP developed under a CPRG planning grant and included in the CPRG implementation grant workplan. The recipient agrees to ensure that each is successfully implemented before the end of the grant project period. The recipient agrees to successful project implementation, which includes the process of putting a decision or plan into effect; executing the program, policies, projects and/or measures, not just planning or designing the programs, policies, projects and/or measures. The recipient agrees to adequately describe the actual environmental outputs and outcomes achieved, including actual GHG emissions reduced, not just the expected outputs and outcomes of the proposed measures. Clean Air Act (CAA) section 137 also requires that CPRG Implementation grant recipients address the degree to which a grant reduces GHG emissions in total and with respect to low-income and disadvantaged communities, where "greenhouse gas" refers to the air pollutants carbon dioxide (CO₂), hydrofluorocarbons (HFCs), methane (CH₄), nitrous oxide (N₂O), perfluorocarbons (PFCs), and sulfur hexafluoride (SF₆).

To the best of their ability, the recipient agrees to:

- implement GHG emission reduction programs, policies, measures, and projects that are expected to reduce GHG emissions (or enhance GHG removals) by the estimated cumulative total GHG emission reductions from the final approved workplan;
- only report emission reductions occurring as a result of CPRG funding; and
- only report emission reduction data in units of million metric tons of carbon dioxide equivalent (MMTCO₂e) where appropriate, calculated using the global warming potentials (GWP) in the International Panel on Climate Change's (IPCC) Fifth Assessment Report.

Refer to the Notice of Funding Opportunity, EPA-R-OAR-CPRGI-23-07 (https://www.epa.gov/system/files/documents/2023-09/CPRG_General_Competition_NOFO.pdf), Appendix B, Global Warming Potentials for GHGs, for details about how to apply GWP values for different gases.

For the measures included in the final, approved assistance agreement work plan, the recipient agrees to provide transparent GHG emission reduction estimates based on high-quality, thorough, reasonable, and comprehensive methodologies, assumptions, and calculations. Examples of tools that could be used to assist in these GHG quantifications can be found at: <https://www.epa.gov/inflation-reduction-act/climate-pollution-reduction-grants>.

B.] Final Approved Work Plan and Modifications

including the roles, responsibilities, and commitments that each partner will provide to ensure project success, the operating model for the coalition, and the resources that each partner will contribute to the project. As established in the CPRG coalition's MOA, the lead applicant is accountable to the EPA and accepts full responsibility for effectively carrying out the full scope of work and proper financial management of the grant. Coalition members who are grant subrecipients are accountable to the lead applicant for proposed use of EPA funding and successful project implementation. The recipient shall not make changes to the signed MOA without prior written approval from the EPA.

C.] Performance Reporting and Final Performance Report

1. Performance Reports - Content

The recipient agrees to inform the EPA as soon as it is aware of problems, delays, or adverse conditions that will materially impair the recipient's ability to meet the outputs/outcomes specified in the final, approved assistance agreement work plan. The recipient agrees to inform the EPA immediately rather than waiting until the next performance report is due.

The recipient agrees to adequately describe the actual environmental outputs and outcomes achieved, not just the expected outputs and outcomes of the proposed measures. The recipient agrees to report out on each performance measures that will be the mechanism to track, measure, and report progress toward achieving the expected outputs and outcomes for each GHG reduction measure. The recipient agrees to track and report separately on the work conducted and GHG emissions reductions for each measure (program, policy, measure, or project) specified in the final, approved assistance agreement work plan. Recipients also agree to track and report separately on the budgets for each measure.

In accordance with 2 CFR 200.329, the recipient agrees to submit semi-annual, one-year, and final performance progress reports that include brief information on each of the areas specified below. To ensure the EPA can effectively monitor progress towards the achievement of measures, the recipient also agrees to report progress for each measure identified in the final, approved assistance agreement work plan as soon as work is completed and information is available.

a. Semi-Annual Report: The recipient agrees to submit semi-annual performance reports that include brief information on each of the following areas:

- (1) a comparison of actual technical progress and milestones achieved during the reporting period to the outputs/outcomes and performance measures established in the final, approved assistance agreement work plan, which may include technical changes made to the project, public events conducted, websites published, release of public-facing documents or tools, or other reportable activities described in the work plan;
- (2) a consolidated budget update with separate tracking for each measure (that is, how much was spent on equipment, supplies, contractors, subgrants, etc., during the reporting period and cumulatively) and, when appropriate, additional pertinent information such as analysis and explanation of cost overruns, high-unit costs, cost-share expenditures, program income, infrastructure costs subject to Buy America, Build America (BABA) compliance, or requested budget modifications (for example, when the recipient is requesting to move funding from one budget category to another);
- (3) if necessary, a description of the reasons why any implementation timeline milestones or outputs/outcomes were missed for each measure established in the final, approved assistance

agreement work plan, including the recipient's strategy to address challenges faced and/or the recipient's approach to ensure that the approved outputs/outcomes for each measure will be achieved within the period of performance;

(4) documentation of community engagement activities conducted in low-income and disadvantaged communities for each measure, which describes how the activities were publicized, categorizes respondents/attendees (e.g., the number of people from Tribal governments, federal government, state government, local government, nonprofits, for profits, universities, and the public), explains how input from participants was considered in decisions for implementing the measure, and details how meaningful engagement with low-income and disadvantaged communities will be continuously included in the development and implementation of the measure;

(5) as applicable, strategies for mitigating environmental risks;

(6) a description of any climate resiliency planning, siting, design, and operation of the project.

(7) as applicable, updates to individuals, including those from coalition members, who serve as key contacts and/or any changes to the roles and responsibilities of key contacts involved in each measure and the reason(s) for the change(s);

(8) as applicable, updates regarding which organizations have the authority to implement each measure and the reason(s) for the change(s);

(9) as applicable, updates regarding changes to contracts, subgrants, and participant support costs;

(10) as applicable, progress on generating high-quality jobs with a diverse, highly skilled workforce and support of strong labor standards; and

(11) summary of anticipated activities for the next 6-month reporting period.

b. One-year report: As part of the second semi-annual progress report (*i.e.* the more detailed one-year report), the recipient agrees to report the additional data to the EPA using the reporting template from the EPA's Information Collection Request 2806.01, Office of Management and Budget (OMB) Control Number 2060-0763. The reporting template will be made available to grant recipients through an electronic data interface to be specified by EPA upon approval of the Information Collection Request. This includes co-pollutant emissions reductions of each pollutant impacted by each measure, the sector impacted, and the county in which the emissions change. In addition, the recipient agrees to report the Climate and Economic Justice Screening Tool (CEJST) Census tract IDs or the EPA's EJScreen Census block group IDs for areas affected by GHG reduction measures, consistent with the EPA's definition of low-income and disadvantaged communities for the CPRG program.

c. Final Report: The recipient also agrees to submit a detailed final report and to report certain data associated with the final report to the EPA using the reporting template from the EPA's Information Collection Request 2806.01, OMB Control Number 2060-0763.

d. Subaward Performance Reporting: Subawards establish a financial assistance relationship under which the subrecipient's employees and contractors implement programs and projects to accomplish the goals and objectives of the grant. Subrecipients (which includes Coalition members) are subject to the same federal requirements as the pass-through entity. (For more details, see General Terms and

Conditions 8. Establishing and Managing Subawards, applicable provisions of 2 CFR Part 200, the EPA's Subaward Policy). The recipient must report on its subaward monitoring activities under 2 CFR 200.332 (d). Examples of items that must be reported if the pass-through entity has the information available are:

- (1) Summaries of results of reviews of financial and programmatic reports.
- (2) Summaries of findings from site visits and/or desk reviews to ensure effective subrecipient performance.
- (3) Environmental results the subrecipient achieved.
- (4) Summaries of audit findings and related pass-through entity management decisions.
- (5) Actions the pass-through entity has taken to correct deficiencies such as those specified at 2 CFR 200.332(e), 2 CFR 200.208 and the 2 CFR Part 200.339 Remedies for Noncompliance.

As with any EPA grant with a grant recipient subawarding to subrecipients, the grant recipient is accountable to the EPA and accepts responsibility for carrying out the full scope of work and proper financial management of the grant. In the event that a subawardee withdraws, the grant recipient continues to be subject to the EPA's terms and conditions for the grant, the subaward policy, and EPA grants policy. In circumstances where the EPA deems that the withdrawal of a coalition member or subawardee fundamentally alters the project or jeopardizes the project's success, the EPA will consider appropriate remedies and reserves the right to terminate an awarded grant (see 2 CFR 200.339 through 343)

2. Performance Reports - Frequency

The recipient agrees to submit **semi-annual** performance reports electronically to the EPA Project Officer within 30 days after the six-month reporting period ends. Semi-annual reports are due according to the following schedule. If a due date falls on a weekend or holiday, the report will be due on the next business day. If a project start date falls within a defined reporting period, the recipient must report for that period by the given due date unless otherwise noted. This semi-annual reporting schedule shall be repeated for the duration of the award agreement.

October 1 – March 31 Reporting Period: report due April 30

April 1 – September 30 Reporting Period: report due October 30

As part of the second semi-annual performance report that is submitted one year after the grant award, the recipient agrees to submit the **one-year** performance report that includes the additional details specified above in section C.1.b.

The recipient must submit the final performance report no later than 120 calendar days after the end date of the period of performance.

D.] Allowable and Unallowable Activities

The recipient agrees to only use this CPRG Implementation grant award funding to implement measures in the EPA approved workplan for this CPRG Implementation grant and follow the grant Terms and

Conditions. All costs charged to the award to support these activities must meet the requirements for allowability under 2 CFR Part 200, Subpart E as well as applicable provisions of 2 CFR Part 1500. In addition, the recipient agrees to obtain prior approval from the EPA Award Official prior to the expenditure of the award for financial assistance as well as other activities that involve acquiring real property, including related equipment purchases, if not already in the EPA approved work plan.

The recipient agrees to not use the award for the following unallowable activities: (a) activities that are not in the EPA approved work plan; (b) activities that support measures, activities or projects outside the boundaries of the ten EPA regions. The recipient also agrees not to use this CPRG award to replace existing program federal funding, but the recipient may use CPRG funds to supplement or expand existing programs. The recipient also agrees not to use the award for activities associated with defending against, settling, or satisfying a claim by a private litigant, except when either (a) the claim stems from the recipient's compliance with the terms and conditions of the award agreement or (b) the recipient has obtained prior written approval from the EPA Project Officer.

The recipient agrees to not use the award to aid regulated entities to comply with EPA regulatory requirements.

E.] Davis-Bacon Related Act

1. Program Applicability

- a. Climate Pollution Reduction Implementation Grants.
- b. Section 314 of the Clean Air Act.
- c. Construction activities conducted under a Climate Pollution Reduction Implementation Grant.
- d. The recipient must work with the appropriate authorities to determine wage classifications for the specific project(s) or activities subject to Davis Bacon under this grant.

2. Davis-Bacon and Related Acts

Davis-Bacon and Related Acts (DBRA) (<https://www.dol.gov/agencies/whd/government-contracts/construction>) is a collection of labor standards provisions administered by the Department of Labor, that are applicable to grants involving construction. These labor standards include the:

- a. Davis-Bacon Act, which requires payment of prevailing wage rates for laborers and mechanics on construction contracts of \$2,000 or more;
- b. Copeland "Anti-Kickback" Act, which prohibits a contractor or subcontractor from inducing an employee into giving up any part of the compensation to which he or she is entitled; and
- c. Contract Work Hours and Safety Standards Act, which requires overtime wages to be paid for over 40 hours of work per week, under contracts in excess of \$100,000.

3. Recipient Responsibilities When Entering Into and Managing Contracts

- a. Solicitation and Contract Requirements:

(1) Include the Correct Wage Determinations in Bid Solicitations and Contracts: Recipients are responsible for complying with the procedures provided in [29 CFR 1.6](#) when soliciting bids and awarding contracts.

(2) Include DBRA Requirements in All Contracts: Include the following text on all contracts under this grant:

"By accepting this contract, the contractor acknowledges and agrees to the terms provided in the DBRA Requirements for Contractors and Subcontractors Under EPA Grants (<https://www.epa.gov/grants/contract-provisions-davis-bacon-and-related-acts>)."

b. After Award of Contract:

(1) Approve and Submit Requests for Additional Wages Rates: Work with contractors to request additional wage rates if required for contracts under this grant, as provided in [29 CFR 5.5\(a\)\(1\)\(iii\)](#).

(2) Provide Oversight of Contractors to Ensure Compliance with DBRA Provisions: Ensure contractor compliance with the terms of the contract, as required by [29 CFR 5.6](#).

4. Recipient Responsibilities When Establishing and Managing Additional Subawards

a. Include DBRA Requirements in All Subawards (including Loans): Include the following text on all subawards under this grant:

"By accepting this award, the EPA subrecipient acknowledges and agrees to the terms and conditions provided in the DBRA Requirements for EPA Subrecipients (<https://www.epa.gov/grants/contract-provisions-davis-bacon-and-related-acts>)."

b. Provide Oversight to Ensure Compliance with DBRA Provisions: Recipients are responsible for oversight of subrecipients and must ensure subrecipients comply with the requirements in [29 CFR 5.6](#).

5. Consideration as Part of Every Prime Contract Covered by DBRA

The contract clauses set forth in this Term & Condition, along with the correct wage determinations, will be considered to be a part of every prime contract covered by Davis-Bacon and Related Acts (see [29 CFR 5.1](#)), and will be effective by operation of law, whether or not they are included or incorporated by reference into such contract, unless the Department of Labor grants a variance, tolerance, or exemption. Where the clauses and applicable wage determinations are effective by operation of law under this paragraph, the prime contractor must be compensated for any resulting increase in wages in accordance with applicable law.

F.] Cybersecurity

a. The recipient agrees that when collecting and managing environmental data under this assistance agreement, it will protect the data by following all applicable State or Tribal law cybersecurity requirements.

b. (1) The EPA must ensure that any connections between the recipient's network or information system

and EPA networks used by the recipient to transfer data under this agreement, are secure. For purposes of this Section, a connection is defined as a dedicated persistent interface between an Agency IT system and an external IT system for the purpose of transferring information. Transitory, user-controlled connections such as website browsing are excluded from this definition.

If the recipient's connections as defined above do not go through the Environmental Information Exchange Network or the EPA's Central Data Exchange, the recipient agrees to contact the EPA PO no later than 90 days after the date of this award and work with the designated Regional/Headquarters Information Security Officer to ensure that the connections meet EPA security requirements, including entering into Interconnection Service Agreements as appropriate. This condition does not apply to manual entry of data by the recipient into systems operated and used by the EPA's regulatory programs for the submission of reporting and/or compliance data.

(2) The recipient agrees that any subawards it makes under this agreement will require the subrecipient to comply with the requirements in (b)(1) if the subrecipient's network or information system is connected to EPA networks to transfer data to the Agency using systems other than the Environmental Information Exchange Network or the EPA's Central Data Exchange. The recipient will be in compliance with this condition: by including this requirement in subaward agreements; and during subrecipient monitoring deemed necessary by the recipient under 2 CFR 200.332(d), by inquiring whether the subrecipient has contacted the EPA Project Officer. Nothing in this condition requires the recipient to contact the EPA Project Officer on behalf of a subrecipient or to be involved in the negotiation of an Interconnection Service Agreement between the subrecipient and the EPA.

G.] Climate Resilience

To the extent practicable, the recipient agrees to incorporate current and future climate change risk in planning, siting, design, and operation of the project. Approaches for incorporating climate change risk may make use of climate change data and information (e.g., projections and emission scenarios) that are reflective of the project's anticipated lifespan. This includes consideration of the climate change risks posed to the individuals, communities, local governments, organizations, or other entities served by the project over its anticipated lifespan.

H.] Subawards

Refer to the General Terms and Condition, "Establishing and Managing Subawards" and EPA Subaward Policy webpage (<https://www.epa.gov/grants/grants-policy-issuance-gpi-16-01-epa-subaward-policy-epa-assistance-agreement-recipients>) for access to additional information, including a subaward agreement template found in Appendix D. The recipient must include the Build America, Buy America terms in any subawards, request for proposals, or solicitations for bids, and in all contracts.

I.] Subawards for For-Profit Entities

In addition to the EPA General Term and Condition "Establishing and Managing Subawards", the recipient (i.e. "pass-through entity") agrees to require that for-profit subrecipients comply with Subparts A through F of the Uniform Grant Guidance (2 CFR Part 200) and the Federal cost principles applicable to for-profit entities located at 48 CFR Part 31, with the exception of the method of payment to for-profit subrecipients must be "reimbursement" rather than "advance". Pass-through entities must obtain documentation that the for-profit subrecipient has incurred eligible and allowable costs prior to releasing EPA funds to the subrecipient.

J.] Equipment and Devices

1. Procurement of Systems, Equipment and Devices

When purchasing replacement systems, equipment and/or devices, the recipient agrees the replacement systems, equipment or device:

- a. will continue to perform a similar function and operation as the system, equipment or device that is being permanently rendered inoperable;
- b. will achieve the estimated emission reductions included in the EPA-approved work plan; and
- c. is consistent in its intended use, operation and location as described in the EPA-approved work plan.

The procurement of systems, equipment or devices should follow the EPA's Best Practice Guide for Procuring Services, Supplies, and Equipment Under EPA Assistance Agreements (<https://www.epa.gov/grants/best-practice-guide-procuring-services-supplies-and-equipment-under-epa-assistance>).

2. Operation and Maintenance

The recipient will assure the continued proper operation and maintenance of systems, equipment and devices funded under this agreement. Such practices shall be operated and maintained for the expected lifespan of the specific measure and in accordance with commonly accepted design standards and specifications. The recipient shall include a provision in every applicable sub-agreement (subaward or contract) awarded under this grant requiring that the management practices for the project be properly operated and maintained. Likewise, the sub-agreement will assure that similar provisions are included in any sub-agreements that are awarded by the sub-recipient.

3. Equipment Use and Management

Equipment is defined as tangible personal property having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-Federal entity for financial statement purposes (see Capital assets at 2 CFR 200.1 Definitions), or the amount specified in Equipment at 2 CFR 200.1. Under 2 CFR 200.313, if the CPRG grant recipient purchases equipment with CPRG federally-awarded funds, title to the equipment vests in the grant recipient and there will be no ongoing requirements for the grant recipient for the purchased equipment after the end of the grant period.

These conditions must be met by the grant recipient for equipment use and management during the grant period:

- a. Use the equipment for the authorized purposes of the project during the period of performance or until the property is no longer needed for the purposes of the project. If the equipment and/or equipment components are to be sold during the period of performance, the recipient must comply with the program income requirements (see the Program Income section below).
- b. Not encumber the property without approval of the Federal awarding agency or pass-through entity.

c. Use and dispose of the property as described below. Equipment use and management instructions are applicable to assistance agreement recipients and subrecipients acquiring equipment under this award. Per 2 CFR 200.313(b), state agencies may use and manage equipment acquired through a Federal award by the state in accordance with state laws and procedures. Per 2 CFR 200.313(b), Indian Tribes must use, manage, and dispose of equipment acquired under a Federal award in accordance with tribal laws and procedures.

Recipient agrees that at the end of the project period the recipient will continue to use the equipment purchased under this assistance agreement in the project or program for which it was acquired as long as needed, whether or not the project or program continues to be supported by the Federal award. After the end of the grant period, equipment purchased under this award that is no longer needed, may be retained, sold, or otherwise disposed of with no further obligation to the Federal awarding agency.

Consistent with 2 CFR 200.313, unless instructed otherwise, a grant recipient may keep the equipment and continue to use it on the project originally funded through this assistance agreement or on other federally funded projects whether or not the project or program continues to be supported by Federal funds. When acquiring replacement equipment, the non-Federal entity may use the equipment to be replaced as a trade-in or sell the property and use the proceeds to offset the cost of the replacement property.

Subrecipients are subject to the same federal requirements as the grant recipient (also known as the "pass-through entity") and they must comply with applicable subaward provisions of 2 CFR Part 200, the EPA Subaward Policy, and the EPA's General Term and Condition for Subawards.

Under 2 CFR 200.313, if the CPRG grant recipient purchases equipment with CPRG federally-awarded funds, title to the equipment vests with the grant recipient and there will be no ongoing requirements for the grant recipient for the purchased equipment after the end of the grant period.

K.] Quality Assurance

Authority: Quality Assurance applies to all assistance agreements involving environmental information as defined in [2 C.F.R. § 1500.12](#) Quality Assurance.

The recipient shall ensure that subawards involving environmental information issued under this agreement include appropriate quality requirements for the work. The recipient shall ensure sub-award recipients develop and implement a Quality Assurance (QA) planning document in accordance with this term and condition; and/or ensure sub-award recipients implement all applicable approved QA planning documents.

1. Quality Management Plan (QMP)

a. Prior to beginning environmental information operations, the recipient must notify the EPA Project Officer (PO) in writing that their current, EPA-approved QMP is acceptable for this agreement. If their current, EPA-approved QMP is not acceptable for this agreement, the recipient needs to update the QMP, as directed by the PO, in coordination with the EPA Region 9 Quality Assurance Branch, and email the updated QMP to the PO for review and approval by EPA Region 9 Quality Assurance Manager or designee (hereafter referred to as QAM).

b. The recipient must review their approved QMP at least annually. These documented reviews shall be

pass-through entity, or any of their authorized representatives, have the right of access to any documents, papers or records of the recipient which are pertinent to the grant award. The rights of access are not limited to the required retention period, but last as long as the records are retained.

M.] Program Audit

The EPA will conduct random reviews of recipients to protect against waste, fraud, and abuse. As part of this process, the EPA, or its authorized representatives may request documentation from current recipients to verify statements made on the application and reporting documents. Recipients may be selected for advanced monitoring, including a potential site visit to confirm project details. The EPA, or its authorized representatives, may also conduct site visits to confirm documentation is on hand and that the project is completed as agreed upon, as well as confirm applicable infrastructure adheres to Build America, Buy America (BABA) requirements. Recipients are expected to comply with site visit requests and recordkeeping requirements and must supply the EPA with any requested documents for three years from the date of submission of the final expenditure report, or risk cancellation of an active grant application or other enforcement action.

N.] Use of Submitted Information

Applications and reporting materials submitted under this competition may be released in part or in whole in response to a Freedom of Information Act (FOIA) request. The EPA recommends that applications and reporting materials not include trade secrets or commercial or financial information that is confidential or privileged, or sensitive information that, if disclosed, would invade another individual's personal privacy (e.g., an individual's salary, personal email addresses, etc.). However, if such information is included, it will be treated in accordance with [40 CFR 2.203](#). (Review EPA clause IV.a, Confidential Business Information, under EPA Solicitation Clauses (<https://www.epa.gov/grants/epa-solicitation-clauses>))

The EPA may make publicly available on the EPA's website or another public website copies or portions of CPRG grant project information.

The EPA reserves a royalty-free, nonexclusive and irrevocable right to reproduce, publish, or otherwise use, and to authorize others to use, for federal purposes, submitted project photos, including use in program materials.

O.] Participant Support Costs

Participant support costs include rebates, subsidies, stipends, or other payments to program beneficiaries. Participant support costs are not subawards as defined by 2 CFR §200.1 and should not be treated as such. Program beneficiaries may be individual owner/operators or private or public fleet owners, however program beneficiaries cannot be employees, contractors or subrecipients of the grant recipient. The recipient may provide financial assistance and project-deployment technical assistance to enable low-income and disadvantaged communities to deploy and benefit from eligible zero emissions technologies in the form of participant support costs. The recipient agrees to the following eligibility, restrictions, timelines, and other programmatic requirements on participant support costs:

1. Participant support costs must be reasonable, incurred within the project period and otherwise allocable to the EPA assistance agreement. Participant support costs for rebates must be supported by guidelines issued by the recipient and approved by the EPA's Award Official or Grants Management Officer, defining the rules, restrictions, timelines, programmatic requirements, reporting and transaction

documentation requirements, eligibility, and funding levels that rebate beneficiaries must follow.

2. Recipient must abide by EPA Participant Support Cost regulation(s) and guidelines including but not limited to "Interim EPA Guidance on Participant Support Costs" (<https://www.epa.gov/grants/rain-2018-g05-r1>). "The EPA Guidance on Participant Support Costs" specifies requirements for rebate program approval by Authorized EPA Officials.

3. Recipient must enter into a written agreement with the program beneficiary that receives participant support costs. Such agreement should not be structured as a subaward agreement, and the administrative grant regulations under 2 CFR Part 200 and 2 CFR Part 1500, as well as the EPA's general terms and conditions do not flow down to program beneficiaries receiving participant support costs. Such written agreement is also required if a subrecipient or contractor intends to issue participant support costs to a program beneficiary. The written agreement must:

- a. describe the activities that will be supported by rebates, stipends, subsidies or other payments;
- b. specify the amount of the rebate, subsidy, stipend, or other payment;
- c. identify which party will have title to equipment (if any) purchased with a rebate or subsidy or other payment;
- d. specify any reporting required by the program beneficiary and the length of time for such reporting;
- e. establish source documentation requirements (e.g., invoices) for accounting records; and
- f. describe purchasing controls to ensure that the amount of the participant support cost is determined in a commercially reasonable manner as required by 2 CFR 200.404.

4. Recipient must obtain prior written approval from the EPA's Award Official if recipient wants to transfer funds budgeted for participant support costs to other budget categories. If the recipient's request would result in undermining the integrity of the competition this grant or cooperative agreement was awarded under, the EPA will not approve the request.

Rebates, subsidies, and similar one-time, lump-sum payments to program beneficiaries for the purchase of eligible emissions control technologies and vehicle replacements are eligible participant support costs under this award when the program participant rather than the recipient owns the equipment, per 2 CFR 1500.1(a)(1). Engine replacements, marine and locomotive shorepower projects, and most electrified parking space technology projects are not eligible as participant support costs. Rebates can only fund a participating fleet owner's equipment purchase and installation costs (i.e. parts and labor, including costs incurred to scrap the existing vehicle); if a participating fleet owner requires funding for project administration, travel, extensive design/engineering, construction, etc., in order to carry out the project a subaward is the more appropriate option. Questions regarding the use of rebates under this award should be directed to the EPA Project Officer. Rebates are not considered subawards/subgrants as defined in 2 CFR Part 200 and should not be treated as such under this award.

P.] Signage Requirements

1. Investing in America Emblem: The recipient will ensure that a sign is placed at construction sites

supported in whole or in part by this award displaying the official Investing in America emblem and must identify the project as a "project funded by President Biden's Inflation Reduction Act" as applicable. The sign must be placed at construction sites in an easily visible location that can be directly linked to the work taking place and must be maintained in good condition throughout the construction period. The recipient will ensure compliance with the guidelines and design specifications provided by the EPA for using the official Investing in America emblem available at: <https://www.epa.gov/invest/investing-america-signage>

2. Procuring Signs: Consistent with section 6002 of RCRA, 42 U.S.C. 6962, and 2 CFR 200.323, recipients are encouraged to use recycled or recovered materials when procuring signs. Signage costs are considered an allowable cost under this assistance agreement provided that the costs associated with signage are reasonable. Additionally, to increase public awareness of projects serving communities where English is not the predominant language, recipients are encouraged to translate the language on signs (excluding the official Investing in America emblem or the EPA logo or seal) into the appropriate non-English language(s). The costs of such translation are allowable, provided the costs are reasonable.

Q.] Use of Logos

If the EPA logo is appearing along with logos from other participating entities on websites, outreach materials, or reports, it must not be prominently displayed to imply that any of the recipient or subrecipient's activities are being conducted by the EPA. Instead, the EPA logo should be accompanied with a statement indicating that the South Coast Air Quality Management District (or name of the subaward recipient) received financial support from the EPA under an Assistance Agreement. More information is available at: <https://www.epa.gov/stylebook/using-epa-seal-and-logo#policy>

R.] Public or Media Events

The EPA encourages the recipient to notify the EPA Project Officer listed in this award document of public or media events publicizing the accomplishment of significant events related to construction projects as a result of this agreement and provide the opportunity for attendance and participation by federal representatives with at least ten (10) working days' notice.

S.] Fellowship, Internship Programs and Similar Programs Supported by EPA Financial Assistance

1. EPA funds for this program may only be used for participant support cost payments, scholarships, tuition remission and other forms of student aid for citizens of the United States, its territories, or possessions, or for individuals lawfully admitted to the United States for permanent residence.

2. The recipient and program participants are responsible for taxes, if any, on payments made to or on behalf of individuals participating in this program that are allowable as participant support costs under 2 CFR 200.1 or [2 CFR 200.456](#) and scholarships and other forms of student aid such as tuition remission under [2 CFR 200.466](#). EPA encourages recipients and program participants to consult their tax advisers, the U.S. Internal Revenue Service, or state and local tax authorities regarding the taxability of stipends, tuition remission and other payments. However, EPA does not provide advice on tax issues relating to these payments.

3. Participant support cost payments, scholarships, and other forms of student aid such as tuition remission are lower tiered covered Nonprocurement transactions for the purposes of [2 CFR 180.300](#) and EPA's Suspension and Debarment Term and Condition. Recipients, therefore, may not make participant

support cost payments to individuals who are excluded from participation in Federal Nonprocurement programs under [2 CFR Part 180](#). Recipients are responsible for checking the eligibility of program participants in the System for Award Management (SAM) or obtaining eligibility certifications from the program participants.

See EPA Guidance on Participant Support Costs: <https://www.epa.gov/sites/default/files/2020-11/documents/epa-guidance-on-participant-support-costs.pdf>.

T.] Competency of Organizations Generating Environmental Measurement Data

In accordance with Agency Policy Directive Number FEM-2012-02, Policy to Assure the Competency of Organizations Generating Environmental Measurement Data under Agency-Funded Assistance Agreements, the Recipient agrees, by entering into this agreement, that it has demonstrated competency prior to award, or alternatively, where a pre-award demonstration of competency is not practicable, Recipient agrees to demonstrate competency prior to carrying out any activities under the award involving the generation or use of environmental data. Recipient shall maintain competency for the duration of the project period of this agreement and this will be documented during the annual reporting process. A copy of the Policy is available online at <https://www.epa.gov/sites/production/files/2015-03/documents/competency-policy-aaia-new.pdf> or a copy may also be requested by contacting the EPA Project Officer for this award.

U.] Geospatial Data Standards

All geospatial data created must be consistent with Federal Geographic Data Committee (FGDC) endorsed standards. Information on these standards may be found at <https://www.fgdc.gov/>.

V.] Health and Safety Plan

Before beginning field work, the recipient must have a health and safety plan in place providing for the protection of on-site personnel and area residents, unless specifically waived by the award official. This plan need not be submitted to the EPA but must be made available to the EPA upon request. The recipient's health and safety plan must comply with Occupational Safety and Health Administration (OSHA) 29 CFR 1910.120, entitled "Hazardous Waste Operations and Emergency Response."

W.] Foreign Entity of Concern

The recipient agrees to not directly transfer EPA funds through a subaward, contract, or participant support costs to a foreign entity of concern (FEOC). The EPA considers FEOCs to include foreign entities that are owned by, controlled by, or subject to the jurisdiction or direction of a government of a foreign country that is a covered nation as defined by Congress in Section 40207 of the Infrastructure Investment and Jobs Act. The EPA uses the proposed interpretive rule from the U.S. Department of Energy (DOE) to provide additional guidance in determining FEOCs. See 88 Fed. Reg. 84,082 (Dec. 4, 2023). If DOE finalizes an interpretive rule that differs in material respects from the proposal, the EPA may amend the award agreement accordingly.

Additionally, the recipient agrees to develop and implement internal controls that ensure EPA funds are not directly transferred to FEOCs, including through subawards, contractors, and participant support costs.

X.] Leveraging

The recipient agrees to provide the proposed leveraged funding that is described in its proposal dated April 1, 2024. If the proposed leveraging does not materialize during the period of award performance, and the recipient does not provide a satisfactory explanation, the Agency may consider this factor in evaluating future proposals from the recipient. In addition, if the proposed leveraging does not materialize during the period of award performance then EPA may reconsider the legitimacy of the award; if EPA determines that the recipient knowingly or recklessly provided inaccurate information regarding the leveraged funding the recipient described in its proposal dated April 1, 2024, EPA may take action as authorized by 2 CFR Part 200 and/or 2 CFR Part 180 as applicable.

Y.] Historic Preservation

National Historic Preservation Act (NHPA)

Section 106 of the NHPA requires all federal agencies to consider the effects of their undertakings, including the act of awarding a grant or cooperative agreement, on historic properties, and to provide the Advisory Council on Historic Preservation (ACHP) a reasonable opportunity to comment on such undertakings. The recipient must assist the EPA Project Officer in complying with NHPA if any activities funded under this grant impact a historic property. Historic properties include: (a) land or buildings listed in or eligible for listing on the National Register of Historic Places; (b) archaeologically sensitive areas or in an area where traditional cultural properties are located; and (c) properties that are associated with significant historic events, are associated with significant people, embody distinctive characteristics, and contain important precontact information.

The recipient should work with their Project Officer to ensure that subrecipients are available to work with EPA on any required consultation process with the State or Tribal Historic Preservation Office prior to commencing the project to ensure compliance with Section 106 of the NHPA.

If NHPA compliance is required, necessary Section 106 consultation activities, such as historic or architectural surveys, structural engineering analysis of buildings, public meetings, and archival photographs, can be considered allowable and allocable grant costs.

Archeological and Historic Preservation Act (AHPA)

This law applies if archeologically significant artifacts or similar items are discovered after an EPA-funded construction project has begun, and compliance may be coordinated with the NHPA, discussed above. The AHPA requires federal agencies to identify relics, specimens, and other forms of scientific, prehistorical, historical, or archaeological data that may be lost during the construction of federally-sponsored projects to ensure that these resources are not inadvertently transferred, sold, demolished or substantially altered, or allowed to deteriorate significantly. The recipient must ensure that subrecipients performing construction projects are aware of this requirement, and the recipient must notify EPA if the AHPA is triggered.

Z.] Other Federal Requirements

In addition to the statutes outlined in the Labor and Equitable Workforce Programmatic Term and Condition, Build America, Buy America Programmatic Act Term and Condition, Historic Preservation Programmatic Term and Condition, the recipient must comply with all federal cross-cutting requirements.

These requirements include, but are not limited to:

- Endangered Species Act, as specified in 50 CFR Part 402: Non-Federal entities must identify any impact or activities that may involve a threatened or endangered species. Federal agencies have the responsibility to ensure that no adverse effects to a protected species or habitat occur from actions under Federal assistance awards and conduct the reviews required under the Endangered Species Act, as applicable.

- Federal Funding Accountability and Transparency Act: Recipients of financial assistance awards must comply with the requirements outlined in 2 CFR Part 170, Reporting Subaward and Executive Compensation and in the General Term and Condition "Reporting Subawards and Executive Compensation."

- Farmland Protection Policy Act: This statute requires EPA to use criteria developed by the Natural Resources Conservation Service (NRCS) to identify the potential adverse effects of Federal programs on farmland and its conversion to nonagricultural uses, to mitigate these effects, and to ensure that programs are carried out in a manner that is compatible with the farmland preservation policies of state and local governments, and private organizations. Recipients may need to work with EPA or NRCS, as appropriate, to ensure compliance.

- Coastal Zone Management Act: Projects funded under federal financial assistance agreements must be consistent with a coastal State's approved management program for the coastal zone.

For additional information on cross-cutting requirements visit <https://www.epa.gov/grants/epa-subaward-cross-cutter-requirements>.

END OF DOCUMENT

AMENDMENTS TO THE EPA FUNDING INFORMATION UPDATED 12/16/2025

5E - 97T15501 - 1 Page 3

Budget Summary Page

Table A - Object Class Category (Non-Construction)	Total Approved Allowable Budget Period Cost
1. Personnel	\$ 7,860,685
2. Fringe Benefits	\$ 4,350,890
3. Travel	\$ 0
4. Equipment	\$ 0
5. Supplies	\$ 0
6. Contractual	\$ 1,000,000
7. Construction	\$ 0
8. Other	\$ 476,200,000
9. Total Direct Charges	\$ 489,411,575
10. Indirect Costs: 0.00 % Base : see General T/C	\$ 10,585,840
11. Total (Share: Recipient 0.00 % Federal 100.00 %)	\$ 499,997,415
12. Total Approved Assistance Amount	\$ 499,997,415
13. Program Income	\$ 0
14. Total EPA Amount Awarded This Action	\$ 0
15. Total EPA Amount Awarded To Date	\$ 499,997,415

EPA Funding Information

FUNDS	FORMER AWARD	THIS ACTION	AMENDED TOTAL
EPA Amount This Action	\$ 499,997,415	\$ 0	\$ 499,997,415
EPA In-Kind Amount	\$ 0	\$ 0	\$ 0
Unexpended Prior Year Balance	\$ 0	\$ 0	\$ 0
Other Federal Funds	\$ 0	\$ 0	\$ 0
Recipient Contribution	\$ 0	\$ 0	\$ 0
State Contribution	\$ 0	\$ 0	\$ 0
Local Contribution	\$ 0	\$ 0	\$ 0
Other Contribution	\$ 0	\$ 0	\$ 0
Allowable Project Cost	\$ 499,997,415	\$ 0	\$ 499,997,415

Assistance Program (CFDA)	Statutory Authority	Regulatory Authority
66.046 - Climate Pollution Reduction Grants	Clean Air Act: Sec. 137	2 CFR 200, 2 CFR 1500 and 40 CFR 33

Programmatic Conditions

Previous Programmatic Conditions remain the same; except Condition W. is updated and AA. applies.

W.] Foreign Entity of Concern (Updated 01/07/25)

As part of carrying out this award, Recipient agrees that they are not:

1. an entity owned by, controlled by, or subject to the direction of a government of a "covered nation" as defined at 10U.S.C. §4872(d);
2. an entity headquartered in a "covered nation" as defined at 10U.S.C. §4872(d); or
3. a subsidiary of an entity described above in (1) or (2).

As of the date these terms and conditions become effective, covered nations under 10 U.S.C. § 4872(d) are the Democratic People's Republic of North Korea; the People's Republic of China; the Russian Federation; and the Islamic Republic of Iran.

AA.] Termination

Notwithstanding the General Term and Condition "Termination," EPA maintains the right to terminate the Assistance Agreement only as specified in 2 CFR 200.339 and the version of 2 CFR 200.340 effective as of October 1, 2024, when the noncompliance with the terms and conditions is substantial such that effective performance of the Assistance Agreement is materially impaired or there is adequate evidence of waste, fraud, or abuse, prompting adverse action by EPA per 2 CFR 200.339, through either a partial or full termination. If EPA partially or fully terminates the Assistance Agreement, EPA must (1) de-obligate uncommitted funds and re-obligate them to another Eligible Recipient to effectuate the objectives of Section 137(c) of the Clean Air Act, 42 USC § 7437(c) within 90 days of the de-obligation and (2) amend the Recipient's Assistance Agreement to reflect the reduced amount, based on the de-obligation. In accordance with 2 CFR 200.341, EPA will provide the Recipient notice of termination.

END OF DOCUMENT



South Coast Air Quality Management District

21865 Copley Drive, Diamond Bar, CA 91765-4178
(909) 396-2000 • www.aqmd.gov

Business Information Request

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

AP:kb

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



South Coast Air Quality Management District

21865 Copley Drive, Diamond Bar, CA 91765-4178

(909) 396-2000 • www.aqmd.gov

BUSINESS INFORMATION REQUEST

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 _____

REMITTING ADDRESS INFORMATION

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

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**

Request for Taxpayer Identification Number and Certification

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

► Go to www.irs.gov/FormW9 for instructions and the latest information.

Print or type. See Specific Instructions on page 3.	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. <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) ► _____ Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its 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.) See instructions.	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 instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in 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										
				-				-		
or										
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 Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

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

Sign Here	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 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, 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 (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

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

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

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

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

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

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

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

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

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

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 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 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code*, later, and the separate Instructions for the Requester 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 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*, later, and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

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

Penalties

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

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

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

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

Specific Instructions

Line 1

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

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

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

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

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

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

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

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

Line 2

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

Line 3

Check the appropriate box 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) . . .	THEN check the box for . . .
• Corporation	Corporation
• Individual • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	Individual/sole proprietor or single-member LLC
• LLC treated as a partnership for U.S. federal tax purposes, • LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or • 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.	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• Partnership	Partnership
• Trust/estate	Trust/estate

Line 4, Exemptions

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

Exempt payee code.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

G—A real estate investment trust

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

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

J—A bank as defined in section 581

K—A broker

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

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

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

Line 5

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

If you are a single-member LLC that is disregarded as an entity 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: See *What Name and Number To Give the Requester*, later, 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. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms 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.

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

Part II. Certification

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

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

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

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.

You must give your correct TIN, but you do not have to sign the certification.

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

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

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

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), 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
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 ¹
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor ²
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity ⁴
10. Corporation or LLC electing 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
13. A broker or registered nominee	The broker or nominee

For this type of account:	Give name and EIN of:
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 the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

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

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

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

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

***Note:** The grantor also must provide a Form W-9 to trustee of trust.

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

Secure Your Tax Records From Identity Theft

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

To reduce your risk:

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

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

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

For more information, see Pub. 5027, 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 normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes.

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

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

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

2024 Withholding Exemption Certificate**590**

The payee completes this form and submits it to the withholding agent. The withholding agent keeps this form with their records.

Withholding Agent Information

Name _____

Payee Information

Name _____

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

Address (apt./ste., room) _____

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

State _____ ZIP code _____

Exemption Reason**Check only one box.**

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.

Our privacy notice can be found in annual tax booklets or online. Go to **ftb.ca.gov/privacy** to learn about our privacy policy statement, or go to **ftb.ca.gov/forms** and search for **1131** to locate FTB 1131 EN-SP, Franchise Tax Board Privacy Notice on Collection. To request this notice by mail, call 800.338.0505 and enter form code **948** when instructed.

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 _____

2024 Instructions for Form 590

Withholding Exemption Certificate

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

General Information

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. 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 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 more information, 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, Real Estate Withholding Statement, to claim an exemption from the real estate withholding requirement.

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

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 (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 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 exemption certificate, the withholding agent may accept a letter from the payee as a substitute explaining why they are 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 (TIN).

The certification does not need to be renewed annually. The certification on Form 590 remains valid until the payee's status changes. The withholding agent must retain a copy of the certification or substitute for at least five years after the last payment to which the certification applies. The agent must provide it to the FTB upon request.

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 nonwage 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 see General Information E, Military Spouse Residency Relief Act (MSRRA), and 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 it has qualified through the CA SOS to transact intrastate business. 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. 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 spouse is domiciled 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. (Note: 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 MSRRRA).

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 spouse is domiciled outside of California.

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

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. 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.

Foreign Address – Follow the country's practice for entering 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 or substitute for at least five years after the last payment to which the certificate applies. The agent must provide it to the FTB upon request.

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, Form 592-PTE, Pass-Through Entity Annual Withholding Return, Form 592-Q, Payment Voucher for Pass-Through Entity Withholding, and Form 592-V, Payment Voucher for Resident or Nonresident Withholding.

Additional Information

Website: For more information, go to **ftb.ca.gov** and search for **nonwage**. **MyFTB** offers secure online tax account information and services. For more information, go to **ftb.ca.gov** and login or register for MyFTB.

Telephone: **888.792.4900** or **916.845.4900**, Withholding Services and Compliance phone service

Fax: **916.845.9512**

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

For questions unrelated to withholding, or to download, view, and print California tax forms and publications, or to access the California Relay Service, see the Internet and Telephone Assistance section.

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

California

Relay

Service: **711 or 800.735.2929** for persons with hearing or speaking limitations.

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

Servicio de

Retransmisión

de California: **711 o 800.735.2929** para personas con limitaciones auditivas o del habla.

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 Mobile Source Air Pollution Reduction Review Committee (MSRC) or MSRC Technical Advisory Committee (TAC), 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 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 MSRC or TAC of more than \$250 while their contract or permit is pending before the SCAQMD; and further prohibits a campaign contribution from being made for twelve (12) months following the date of the final decision by the Governing Board or the MSRC or TAC 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 or TAC must abstain from voting on a contract or permit if they have received a campaign contribution from a party or participant² 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 and TAC members/alternates can be found at the MSRC website (<http://www.cleantransportationfunding.org>).

SECTION I.

Contractor or Participant (Legal Name): _____

<input type="checkbox"/> DBA, Name _____, County Filed in _____
<input type="checkbox"/> Corporation, ID No. _____
<input type="checkbox"/> LLC/LLP, ID No. _____

List any parent, subsidiaries, or otherwise affiliated business entities of Contractor or Participant:

(See definition below).

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.

² In accordance with California law, a person or entity with a financial interest in a proceeding or particular governmental decision, who is not a party but who actively supports or opposes a particular decision, qualifies as a "participant" in that proceeding for purposes of California Code of Regulations Section 84308. A participant has both a financial interest in the proceeding and communicates with the agency or an officer of the agency for purposes of influencing the proceeding.

SECTION II.

Has Contractor or Participant and/or any parent, subsidiary, or affiliated company, or agent thereof, or persons who direct or control campaign contributions for these entities, made a campaign contribution(s) totaling \$250 or more in the aggregate to a current member of the South Coast Air Quality Management Governing Board or member/alternate of the MSRC or TAC 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.

Name(s) of Contributor(s) or Person(s) who Directed or Controlled this Contribution:

Governing Board Member or MSRC or MSRC-TAC Member/Alternate

Amount of Contribution

Date of Contribution

Name(s) of Contributor(s) or Person(s) who Directed or Controlled this Contribution:

Governing Board Member or MSRC or MSRC-TAC Member/Alternate

Amount of Contribution

Date of Contribution

Name(s) of Contributor(s) or Person(s) who Directed or Controlled this Contribution:

Governing Board Member or MSRC or MSRC-TAC Member/Alternate

Amount of Contribution

Date of Contribution

Name(s) of Contributor(s) or Person(s) who Directed or Controlled this Contribution:

Governing Board Member or MSRC or MSRC-TAC Member/Alternate

Amount of Contribution

Date of Contribution

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

STEP 1: Please check all the appropriate boxes

- | | |
|--|--|
| <input type="checkbox"/> Individual (Employee, Governing Board Member) | <input type="checkbox"/> New Request |
| <input type="checkbox"/> Vendor/Contractor | <input type="checkbox"/> Cancel Direct Deposit |
| <input type="checkbox"/> Changed Information | |

STEP 2: Payee Information

Last Name		First Name		Middle Initial	Title
Vendor/Contractor Business Name (if applicable)					
Address				Apartment or P.O. Box Number	
City		State	Zip	Country	
Taxpayer ID Number		Telephone Number		Email Address	

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

Staple Voided Check Here	Name of Bank/Institution		
	Account Holder Name(s)		
	<input type="checkbox"/> Saving <input type="checkbox"/> Checking	Account Number	Routing Number
	Bank Representative Printed Name	Bank Representative Signature	Date
	ACCOUNT HOLDER SIGNATURE:		Date

For South Coast AQMD Use Only

Input By _____

Date _____