



**South Coast AQMD Program Announcement For
Cargo Handling Equipment and Transport Refrigeration Unit Projects
Proposition 1B - Goods Movement Emission Reduction Program
PA2026-05**

The South Coast Air Quality Management District (South Coast AQMD) is pleased to announce the availability of funds from the Proposition 1B - Goods Movement Emission Reduction Program (hereafter “Program”). The Program is administered by a partnership between the California Air Resources Board (CARB) and local agencies to quickly reduce air pollution emissions and health risk from freight movement along California’s trade corridors. Projects funded under this Program must achieve early or extra emission reductions not otherwise required by law or regulation. Approximately \$50 million in Program funding is expected to be available to South Coast AQMD for owners of Cargo Handling Equipment and Transport Refrigeration Units (TRUs) used in freight movement to upgrade to cleaner technologies. Funding is also available for the infrastructure needed for zero-emission TRUs and certain Cargo Handling Equipment.

WHO: Owners/operators of the following, located within the four California trade corridors, may apply for funding through this solicitation:

1. Existing diesel-powered rubber-tired gantry (RTG) crane,
2. Existing diesel yard truck,
3. Existing diesel-powered lift (forklift, side handler, top pick, or reach stacker)
4. Existing diesel TRUs (refrigeration unit only).

WHAT: Project options available as part of this solicitation:

Equipment Options:

- | | |
|---|---|
| 1. RTG Crane Conversion/Replacement | |
| 2. Yard Truck Conversion to zero-emission | 5. Lift Replacement – Electric or Fuel Cell |
| 3. Yard Truck Replacement – Electric or Fuel Cell | 6. Transport Refrigeration Unit (TRU) Conversion/ |
| 4. Forklift Replacement – Electric or Fuel Cell | Replacement to zero-emission |

Infrastructure:

1. Battery Charger (Eligible only if applying for Battery Electric Yard Truck or Equipment)
2. TRU Power Plug Installation
3. Cryogenic Refrigeration Fueling Infrastructure at Distribution Center

Equipment specifications for each of these project options can be found in Appendix E, and F of the 2015 Program Guidelines at:

[Prop 1B Goods Movement 2015 Program Guidelines for Implementation](#)

HOW: Applications must be submitted through South Coast AQMD’s Grant Management System (GMS), which can be found at: <http://www.aqmd.gov/prop1b>.

WHEN: Applications can be submitted starting October 28, 2025, at 12 PM PT and will be accepted until January 28, 2026, at 1 PM PT or until program funds are encumbered.

Schedule:

Issue Program Announcement	October 3, 2025
Solicitation Opens	October 28, 2025
Application Deadline	January 28, 2026
Agreement Execution	Starting February 2026
Expenditure Deadline	April 2027

SUMMARY

The purpose of this Program Announcement (PA) is to provide funding for projects under the State's Proposition 1B – Goods Movement Emission Reduction Program to reduce diesel emissions from freight transportation. This PA will include projects of the following equipment types:

- RTG cranes
- Yard trucks
- Lifts (forklifts, side handler, top pick, or reach stacker)
- Transport Refrigeration Units (Refrigeration unit only)

And the supporting infrastructure:

- Battery Charger (Eligible only if applying for Battery Electric Yard Truck or Equipment)
- TRU electric charging stations
- TRU cryogenic refrigeration fueling stations in conjunction with TRU replacement

I. BACKGROUND

The diesel engines in trucks, locomotives, ships, harbor craft, and cargo handling equipment are major contributors to the State's air pollution challenges. These sources account for nearly half of the statewide particulate matter (PM) emissions. Diesel PM is both a toxic air contaminant and a contributor to black carbon, a powerful short-lived climate pollutant. Near-source exposure to emissions of this particular matter is associated with health risks, especially near distribution centers, railyards, and seaports, many of which impact disadvantaged communities. Emissions from freight transport also account for over one-third of the statewide nitrogen oxides (NOx) that form fine particles.

To date, CARB has granted approximately \$486 million in Prop 1B funds to the South Coast AQMD to reduce emissions from the goods movement sector, including the replacement of heavy-duty diesel trucks, locomotives, cargo handling equipment, and shore power installation for ships at berth. The vast majority of this equipment is currently operational, providing significant emission reduction benefits to the region. Due to the cancellation of several projects, a new solicitation is needed for the remaining funds.

This solicitation is intended to obtain “surplus” emission reductions of NO_x and PM from goods movement equipment operating in California trade corridors. It provides financial incentives to equipment owners to replace in-use equipment with cleaner-than-required engine and equipment technologies that will achieve emission reductions that are real, surplus, and quantifiable. It also allows equipment owners to achieve early emissions reductions before they are required by applicable rules, regulations or enforceable agreements. The Program supplements existing regulations and may be combined with Federal or Local funding programs to cut diesel emissions.

II. DEFINITIONS

- a. **Cryogenic Refrigeration** An “alternative technology” that eliminates TRU diesel engine operation (and emissions) while at a facility. These systems commonly utilize either liquid nitrogen or CO₂.
- b. **Forklift** An off-road industrial truck used to hoist and transport materials by means of steel fork(s) under the load.
- c. **“Goods”** Defined as having the same meaning in Commercial Code section 2105, which essentially requires that: A. The goods must be movable. B. The goods being moved must be part of a transaction that involves a contract for the sale of the goods. C. Rental equipment does not qualify as “Goods”.
- d. **Lift** Includes top pick, side handler, reach stacker, or forklift.
- e. **Reach Stacker** An off-road truck-like cargo container handler that uses an overhead telescopic boom that can reach across two or more stacks of cargo containers and lift the containers from the top.
- f. **Rubber-Tired Gantry Crane or RTG Crane** An off-road overhead cargo container crane with the lifting mechanism mounted on a crossbeam supported on vertical legs which run on rubber tires. RTG cranes do not include gantry cranes that operate on steel wheels and rails.
- g. **Side Handler or Side Pick** An off-road truck-like cargo container handler that uses an overhead telescopic boom to lift empty or loaded cargo containers by grabbing either two top corners on the longest side of a container, both arms of one side of a container, or both top and bottom sides of a container.
- h. **Transport Refrigeration Unit (TRU)** Refrigeration systems designed to control the environment of temperature sensitive products that are transported in refrigerated trailers. TRUs may be capable of both cooling and heating.
- i. **Top Handler or Top Pick** An off-road truck-like cargo container handler that uses an overhead telescopic boom to lift empty or loaded cargo containers by grabbing the top of the containers.
- j. **Yard Truck** An off-road mobile utility vehicle used to carry cargo containers with or without chassis; also known as utility tractor rig (UTR), yard tractor, yard goat, yard hostler, yard hustler, or prime mover.

III. OWNERSHIP REQUIREMENTS

Applications shall be signed and submitted by the current legal owner of the existing equipment that will be upgraded or replaced. For infrastructure projects, if there is no existing equipment, the application must be signed and submitted by the future owner of the Program-funded equipment.

Non-owner applications are not eligible for funding. Third party applications are not allowed. Individuals or companies that operate the existing equipment under a lease agreement with the equipment owner are prohibited from applying for bond funding.

Ownership of the existing equipment shall not change from the time an equipment project application is submitted through receiving Program funding.

IV. FUNDING REQUIREMENTS

The funding tables reflect updated incentive amounts from the Proposition 1B Goods Movement Program [Executive Order G-25-093](#).

Table 1: Cargo Handling Equipment

Eligible Equipment	Equipment Upgrade	Proposed Program Funding	Project Life
Existing diesel engine rubber-tired gantry crane	Convert or replace with a zero-emission powered system	Partial funding of up to 50 percent of eligible costs	15 Years
Existing diesel-powered yard truck	Conversion or Replace with a zero-emission yard truck	Partial funding of up to 80 percent of eligible costs	5 years
Battery Charger or Hydrogen fueling station	Installation of a battery or hydrogen fueling station when equipment owner replaces or converts existing yard tractors	Partial funding up to 50 percent of eligible costs	5 years
Forklift <i>Lift capacity 3,000 lbs to 12,000 lbs</i>	Replace an existing diesel forklift with a Class 1 electric powered forklift including battery and charger	Partial funding up to 50 percent of eligible costs	5 Years
Forklift <i>Lift capacity of 3,000 lbs to 12,000 lbs</i>	Replace an existing diesel forklift with a Class 1 fuel cell powered forklift	Partial funding up to 50 percent of eligible costs	5 Years
Lift* <i>Lift capacity greater than 12,000 lbs</i>	Replace an existing diesel forklift with a Class 1 electric Lift including battery and CEC Compliant charger	Partial funding up to 50 percent of eligible costs	5 Years
Lift* <i>Lift capacity greater than 12,000 lbs</i>	Replace an existing diesel forklift with a Class 1 fuel cell lift	Partial funding up to 50 percent of eligible costs	

*Lift includes top pick, side handler, reach stacker, or forklift

Table 2: Transport Refrigeration Units (TRUs)

Project Type	Project Description	Maximum Funding Amounts	Project Life
TRU Replacement ¹	Replace existing diesel TRU with zero emission TRU (e.g. all-electric or fuel cell). Eligible costs	80% of eligible costs or \$100,000, whichever is lower	5 Years or 10,000 hours

	include the transport refrigerator and an electric power plug		
	Replace 5 existing TRUs with 5 zero emission cryogenic transport refrigerators	80% of eligible costs or \$100,000 for 5 units, whichever is lower	5 Years or 10,000 hours
TRU Power Plug Installation	Install electric power plugs that are compatible with electrically powered TRUs (e.g. all-electric, hybrid electric, or electric standby-equipped TRUs) at loading docks or a freight facility	50% of eligible costs or \$3,000 (per plug) whichever is lower	5 Years
Cryogenic Refrigeration Fueling Infrastructure at Freight Facilities	Install infrastructure and equipment for cryogenic refrigeration fueling station at a freight facility	50% of eligible costs or \$100,000, whichever is lower	5 Years
Insulated trailer and Electric Plug	For the purchase of an insulated trailer and one electric plug	50% of eligible costs or \$40,000, whichever is lower	5 Years

¹TRU replacement projects do not include the replacement of vehicles.

V. ELIGIBILITY AND GENERAL REQUIREMENTS

Project eligibility will be based on the Program Guidelines and Executive Orders which can be found at:

<https://ww2.arb.ca.gov/prop-1b-program>.

General Requirements for All Cargo Handling Equipment Projects

Selected applicants must sign a contract with South Coast AQMD including project milestones and completion deadlines and commit to the following:

- Certify that there are no outstanding CARB violations or non-compliance with CARB regulations associated with the equipment or the owner.
- Agree to equipment inspections.
- Comply with record-keeping, reporting, and Program review or fiscal audit requirements.
- Properly maintain upgraded equipment in good operating condition and according to manufacturer's recommendations.
- Demonstrate proof of equipment warranty and insurance on upgraded equipment that covers the replacement of the equipment.

Program Requirements for RTG Crane Projects:

- Commit to 15 years of 100% California operation in a port, or intermodal railyard, or freight facility service in the four trade corridors.
- Be permitted to keep the existing diesel engine installed and operational for a limited number of hours each year and do the following at their own expense: (1) install an hour meter on the existing diesel engine and (2) provide activity reports when requested by the local agency or CARB, in a format defined by CARB staff.
- Commit to a maximum limit of diesel engine usage to 30 hours annually based on a rolling 3-year average.

- Comply with all local permitting requirements.
- Demonstrate proof of equipment warranty for 5 years.

Program Requirements for Yard Truck Projects:

- Agree to accept an on-board electronic monitoring unit at any time during the project life.
- Commit to 5 years of 100% California operation in a port, or intermodal railyard, or freight facility service in the four trade corridors.
- Demonstrate proof of equipment warranty for the project life and insurance on upgraded equipment.

Program Requirements for Battery Charger or Hydrogen Fueling Station Projects:

- Commit to 5 years of 100% California operation in a port, or intermodal railyard, or freight facility service in the four trade corridors.
- Demonstrate proof of equipment warranty of at least 3 years for the charger and 5 years for the trucks.
- Convert a minimum of 1 diesel yard truck to electric or fuel cell powered yard truck (Yard truck Conversion Option), replace a minimum of 1 electric powered yard truck (Yard Truck Replacement Option), or replace a minimum of 1 fuel cell yard truck (Yard Truck Replacement Option).
- Meet all requirements for project Options.

Program Requirements for Forklift (Lift Capacities of 3,000 lbs to 12,000 lbs) Projects:

- Equipment owner shall not replace existing zero emission equipment with new electric or fuel cell powered equipment.
- Commit to 5 years of 100% California operation in a port, or intermodal railyard, or freight facility service in the four trade corridors.
- Demonstrate proof of equipment warranty for one year or 1,600 hours, whichever comes first.
- The replacement equipment must serve the same function as the existing equipment.
- The equipment engine must be greater than 25 horsepower.

Program Requirements for Lift (Lift Capacities Greater Than 12,000 lbs) Projects:

- Equipment owner shall not replace existing zero emission equipment with new electric, or fuel cell powered equipment.
- Commit to 5 years of 100% California operation in a port, or intermodal railyard, or freight facility service in the four trade corridors.
- Demonstrate proof of equipment warranty for one year or 1,600 hours, whichever comes first and insurance that covers the replacement of the equipment.
- The replacement equipment must serve the same function as the existing equipment.

General Requirements for All TRU Projects

Selected applicants must sign a contract with South Coast AQMD including project milestones and completion deadlines and commit to the following:

- Commit to the project life specified with the applicable equipment project option.
- Sign a legally binding contract with the local agency including project milestones and completion deadlines.

- Demonstrate proof of equipment warranty on the Program-funded equipment.
- Certify that there are no outstanding CARB violations or non-compliance with CARB regulations associated with the equipment or the owner.
- Adhere to all Program requirements.
- Agree to equipment inspections.
- Comply with record-keeping, reporting, and Program review or fiscal audit requirements.
- Properly maintain new or upgraded equipment in good operating condition and according to manufacturer's recommendations.

TRU Replacement

- Commit to a project life of 5 years or 10,000 hours, whichever comes first.
- Scrap the old diesel TRU(s).

Electric Power Plug and Cryogenic Refrigeration Fueling Infrastructure at Freight Facilities

- Install an electric plug capable of providing 460V 3 Phase power (may be capable of other voltages in addition to meeting the 460V requirement).
- Commit to a project life of 5 years.
- Ensure usage of the power plugs and fueling station.
- Comply with all local permitting requirements

Insulated Trailer and Electric Plug

- Commit to a project life of 5 years.
- Scrap or destroy the old diesel TRU(s) from the existing trailer.
- Purchase an electric-standby capable TR and install it on the new trailer.
- Install an electric plug capable of providing 460V 3 Phase power (may be capable of other voltages in addition to meeting the 460V requirement).
- Ensure usage of the equipment cold storage at grocery stores or retail stores that sell groceries (i.e. big box retailers) in the four trade corridors.
- Comply with all local permitting requirements.

VI. APPLICATION SUBMITTAL REQUIREMENTS

A complete online application must be submitted to South Coast AQMD by no later than the application deadline to be considered for Program funding. It is the applicant's responsibility to ensure the application contains all the required information at the time of submittal to the South Coast AQMD. The South Coast AQMD is not required to contact the applicant to obtain the required information that is missing from the application.

Below is a list of all application forms and attachments for the Prop 1B Program:

- Applicant Information
- Category application specific to your category (one per unit)
- Business Information Forms (BIR):

- Attachment 1 – Business Information Request
- Attachment 2 – Disadvantage Business Certification
- Attachment 3 – W-9 – Requested for Taxpayer Identification Number and Certification
- Attachment 4 – Withholding Exemption Certificate
- Attachment 5 – Campaign Contribution Disclosure

Note: Each Attachment (1-5) should be completed and submitted with each set of projects. If your application is approved, an updated Attachment 5 may be requested by your assigned Project Officer at a later date.

VII. EQUIPMENT PROJECT PURCHASE RESTRICTIONS

Grantee may **not purchase**, receive, install, pay for, or place into operation any engines, equipment, or vehicles, nor may work begin on a repower project or a project to install electrical infrastructure, until the project contract is fully executed. Grantee may preorder prior to contract execution at the equipment owner's risk but can only be purchased once the existing equipment has been pre-inspected and the contract is signed between the grantee and South Coast AQMD. The South Coast AQMD **will not** reimburse grantees for orders or any payments on a new engine, piece of equipment, or vehicle that takes place prior to South Coast AQMD approval of the project through contract execution.

VIII. PAYMENT PROCESS

For all projects payment will be made after the satisfactory completion of a post-inspection by South Coast AQMD and receipt of invoice. Payment will be by reimbursement to grantee or through a direct payment to vendor upon written request of grantee. Reimbursement cannot exceed the amount directly paid by the grantee.

An invoice shall be itemized to include enough detail to ensure that the local agency provides reimbursement only for the eligible project costs yet clear and concise enough to be understandable. Grantee shall not request or receive payment for engines, equipment or infrastructure that are non-operational, taxes, consulting services, license, permit, fees, registration, insurance, or any other cost not eligible for Program funds. Labor expenses are not eligible for payment with Program funds. However, labor expenses shall be included in the itemized invoice with the detailed number of hours charged and hourly wage. Grantee may submit a single itemized invoice for multiple, completed equipment projects under this Program. The invoice shall itemize the charges for each equipment project.

Equipment certification or verification may still be pending at the time of application or contract execution, however, equipment must be verified or certified prior to the payment.

IX. ANNUAL REPORTING REQUIREMENTS

Cargo Handling Equipment

Equipment owners who are awarded funding will be responsible for annual reporting to the South Coast AQMD for the project life. The equipment owner's annual reports shall include, but are not limited to:

- Contact information (owner name, company, address, phone).
- Date and location of installation of equipment.
- Equipment type and name of home port, railyard or freight facility.
- RTG crane, side pick, top pick, reach stacker and yard truck or yard truck and battery charging station, make, model, year, serial number, and power rating.
- Annual hours of operation.
- Summary of maintenance and inspections conducted.
- Signed certification statement that the bond-funded technology was installed on the equipment for which it was approved, and that all information submitted to the local agency is true and accurate.
- Other information as requested by South Coast AQMD.

Zero Emission TRUs or Cryogenic TR

Equipment owners who are awarded funding will be responsible for annual reporting to the South Coast AQMD for the project life. The equipment owner's annual reports shall include, but are not limited to:

- Contact information (owner name, company, address, phone number).
- Project completion date.
- Equipment type.
- Infrastructure and/or equipment utilization.
- Annual hours of operation.
- Description of any equipment failure or other event that prevented TRs from operating for more than one week.
- Certification of insurance.
- Signed certification statement that the bond-funded technology was installed on the equipment for which it was approved, and that all information submitted to the local agency is true and accurate.
- Other information as requested by South Coast AQMD.

Electric or Cryogenic Infrastructure and Equipment

Equipment owners that are awarded funding will be responsible for annual reporting to the South Coast AQMD for the project life. The equipment owner's annual reports shall include, but are not limited to:

- Contact information (owner name, company, address, phone number).
- Facility location.
- Project completion date.
- Actual number and duration of TRU/TR connections to equipment per unit in the reporting period.
- Electricity/fuel annual usage documentation.
- Summary of maintenance and inspections conducted.
- Description of any equipment failure or other event that prevented TRU/TRs from using the system for more than one week.
- Certification of insurance.

- Signed certification statement that the bond-funded project was installed and is operating as it was approved in the post-inspection and that all information submitted to the South Coast AQMD is true and accurate.
- Other information as requested by South Coast AQMD.

X.USEFUL RESOURCES

CARB Goods Movement Emission Reduction Program:

<https://ww2.arb.ca.gov/our-work/programs/proposition-1b-goods-movement-emission-reduction-program>

CARB Executive Order G-25-093

[Executive Order G-25-093](#)

CARB Cargo Handling Equipment Website:

<http://www.arb.ca.gov/ports/cargo/cargo.htm>

Transport Refrigeration Units Website:

<https://ww2.arb.ca.gov/our-work/programs/transport-refrigeration-unit>

South Coast AQMD Prop. 1B Website (where a copy of the solicitation can be found)

<http://www.aqmd.gov/prop1b>

CONTACT FOR ADDITIONAL INFORMATION:

Questions regarding the content or intent of this PA or procedural matters can be found at the South Coast AQMD Proposition 1B website (www.aqmd.gov/prop1b) or can be addressed via e-mail at prop1b@aqmd.gov. Inquiries can also be addressed to:

Technology Advancement Office
South Coast AQMD
21865 Copley Drive
Diamond Bar, CA 91764

Justin Joe
Phone: (909) 396-2054
jjoe@aqmd.gov

Krystle Martinez
Phone: (909) 396-3021
kmartinez@aqmd.gov

MAP OF TRADE CORRIDORS





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
Disadvantaged Business Certification
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>	☐ Individual ☐ DBA, Name _____, County Filed in _____ ☐ Corporation, ID No. _____ ☐ LLC/LLP, ID No. _____ ☐ 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**

BUSINESS STATUS CERTIFICATIONS

Federal guidance for utilization of disadvantaged business enterprises allows a vendor to be deemed a small business enterprise (SBE), minority business enterprise (MBE) or women business enterprise (WBE) if it meets the criteria below.

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

Statements of certification:

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

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

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

Check all that apply:

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

Percent of ownership: _____ %

Name of Qualifying Owner(s): _____

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

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

NAME

TITLE

TELEPHONE NUMBER

DATE

Definitions

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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. ☐ Individual/sole proprietor or single-member LLC ☐ 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. ☐ 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 InformationName _____ ☐ 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 \$500 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 \$500 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 \$500 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): _____

☐ DBA, Name _____, County Filed in _____
☐ Corporation, ID No. _____
☐ 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 \$500 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

- | | |
|--|--|
| ☐ Individual (Employee, Governing Board Member) | ☐ New Request |
| ☐ Vendor/Contractor | ☐ Cancel Direct Deposit |
| ☐ 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)		
	☐ Saving ☐ 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 _____