

## **KLAMATH PROJECT DROUGHT RESPONSE AGENCY 2021 CARES ACT ASSISTANCE PROGRAM POLICY**

### **A. Program Summary**

The Klamath Project Drought Response Agency (KPDRA) was formed by an Intergovernmental Cooperation and Joint Exercise of Powers Agreement (KPDRA Agreement) in 2018 to do all things necessary or incident to the maximization of water supply for the members of the KPDRA and all irrigation water users in the Klamath Reclamation Project (Project), including but not limited to, the design and implementation of conservation and management programs through the coordination, incentives, and compensation indicated in the Recitals of the KPDRA Agreement to the extent permitted by the laws and regulations governing such operations.

The Bureau of Reclamation issued a 2021 Operations Plan for the Project that provides in part that no water may be diverted from Upper Klamath Lake or the Klamath River for irrigation of land in the Project in 2021. Some land in the Project may be irrigated, to varying extent, from other sources but a significant portion of Project land will not be irrigated. The land with access to some water such as with groundwater is incurring cost for power and associated equipment and labor that would not have been incurred if surface water had been available from the Upper Klamath Lake and the Klamath River. The purpose of this CARES Act Assistance Program (Program) is to provide targeted financial assistance to agricultural producers in the Project to help manage the severe drought and maintain the agricultural infrastructure in the basin. KPDRA will administer the program through which qualifying producers can apply for this financial assistance. Funds for the program are provided by a grant from the United States Department of Agriculture (USDA) Farm Service Agency (FSA) to support the US food supply chain and to manage impacts of the Coronavirus pursuant to the Coronavirus Aid, Relief, and Economic Stability Act (CARES Act; Pub. L. 116-136). KPDRA and FSA have entered into a comprehensive agreement in relation to funding by FSA and the expenditure of funds by KPDRA, identified by Federal Award Identification Number: FSA21GRA0010776, and entitled AGREEMENT BETWEEN THE FARM SERVICE AGENCY AND KLAMATH PROJECT DROUGHT RESPONSE AGENCY, hereinafter referred to as the “Grant Agreement”.

The purpose of this Policy is to set forth the eligibility requirements for agricultural producers to receive financial assistance under this Program. Program requirements as set forth below fully incorporate the terms of the Grant Agreement between the FSA and KPDRA, as well as the Work Plan approved by FSA in accordance with the terms of the Grant Agreement. In the event of any conflict between the terms of this Policy and the Grant Agreement, the terms of the Grant Agreement shall control. The KPDRA Board of Directors has determined these requirements to be reasonable and fair. Any payment provided by this Program is not intended to compensate for the value of lost crop or the value of the use of the water which was lost by the participant, loss of land value, or other impacts.

## **B. Eligibility**

To qualify for this Program, the Applicant and the parcel or parcels of land designated by the Applicant with the Application form must meet all of the following criteria:

1. The Application is the application form approved by the KPDR Board to be completed by each Applicant seeking to participate in this Program.
2. The Application must be filed by or on behalf of the Eligible Producer that has the risk of producing the crop on all land for which it produces an agricultural commodity. For example, if an LLC is the owner of the farming operation that produces an agricultural commodity, the LLC, not its members, is considered the eligible producer that must submit the Application.
3. An Applicant is the person completing an Application as an Eligible Producer or on behalf of, and, where applicable, as a representative of an Eligible Producer.
4. An Eligible Producer is a:
  - a.
    - i. citizen of the United States;
    - ii. resident alien; for purposes of this part, resident alien means “lawful alien” as defined in 7 CFR part 1400;
    - iii. general partnership or joint venture consisting solely of citizens or resident aliens of the United States; or
    - iv. corporation, limited liability company, limited partnership or other farm organizational structure organized under State law which is owned solely by citizens or resident aliens of the United States;
  - b. producer that shares in the risk of producing a crop on a parcel of five or more contiguous acres of irrigable land with clear boundaries separating it from adjoining and adjacent irrigated land, and who is entitled to share in the crop available for marketing from the farming operation or would have shared had the crop been produced. An eligible producer includes a grower of hybrid seed;
  - c. producer that applies for a payment or payments based on this Agreement with respect to land in a District that is compliant with the Reclamation 2021 Annual Operating Plan and that continues to be compliant through September 30, 2021;
  - d. producer who, from March 1, 2021, to the date of the KPDR application for funds authorized under this Agreement, has not used water diverted for irrigation from Klamath Project works in the amount that the producer would have had available if the Reclamation’s 2021 Operating Plan had assured full irrigation deliveries to that producer; and
  - e. producer who, agrees to not use, from the date of the KPDR application for funds authorized under this Agreement through September 30, 2021, water diverted for irrigation from Klamath Project works in the amount that the producer would have

had available if the Reclamation's 2021 Operating Plan had assured full irrigation deliveries to that producer.

5. A Producer means an owner, operator, landlord, tenant, or sharecropper, engaged in a farming business conducted by an individual person, legal entity, general partnership, or joint venture.
6. The Applicant must have intended to engage in producing agricultural products during the 2021 crop year.
7. Each Eligible Producer, as identified by its Social Security Number (SSN), Taxpayer Identification Number (TIN), or Employer Identification Number (EIN), may file only one Application for payment from this Program. All parcels for which that Eligible Producer is eligible to seek payment under this Program must be included in that Application.
8. The parcel(s) included in the Application must be identified as having a water right in the Klamath Project according to the Klamath River Adjudication Amended and Corrected Findings of Fact and Final Order of Determination, or an exception filed thereto; or be part of the irrigable area designated by a perpetual contract with the United States for water from the Klamath Project.
9. The following lands are not eligible to participate:
  - a. Land in walking wetlands or other similar programs where water was applied, and no agricultural crop was produced and harvested; and
  - b. Land within a District determined by the Bureau of Reclamation to have failed to comply with the Bureau of Reclamation 2021 Annual Operating Plan or related, written Reclamation directives.

### **C. Application/Qualification Process**

KPDRA will provide public notice of this Program and the availability of Applications forms for participation in the Program by posting on its website, news releases to local media, and requests to districts and Klamath Water Users Association to post notices on their websites and physical notices in their offices. However, KPDRA or its authorized representative may modify this notification process at any time at its sole discretion.

Applicants shall complete and submit an Application, along with all other required information, as specified on the Application, which includes a map, or maps, of the land or parcels for which relief is request, and a completed IRS W-9 form.

Application forms may be obtained from the offices of the Klamath Irrigation District, the Tulelake Irrigation District, and the Klamath Water Users Association; downloaded from the KPDRA website: [klamathwaterbank.com](http://klamathwaterbank.com) or by calling 541-630-0752; or by emailing

[info@klamathwaterbank.com](mailto:info@klamathwaterbank.com). All information requested on the Application form must be completed and all documentation required by the Application form must be provided with the Application. Incomplete Applications may be rejected. A complete Application shall include:

1. The following consents, acknowledgements, warranties, and representations:
  - a. That the Applicant has the legal right to claim and receive any proceeds from this Program that may be paid by KPDRA to Applicant for the parcel(s) contained in the Application;
  - b. That the Applicant is a citizen of the United States; a resident alien; a partnership or joint venture consisting solely of citizens or resident aliens of the United States; or a corporation, limited liability corporation, or other farm organizational structure organized under State law consisting solely of citizens or resident aliens of the United States;
  - c. That the information included on this Application and the documents submitted with this Application are complete and correct, and that the Applicant and the parcel(s) comply with all of the criteria set forth in the KPDRA Program Policy for participation in this Program;
  - d. That the Applicant shall provide any additional adequate and verifiable documentation requested by KPDRA within ten days of KPDRA's request to assure that Applicant is in compliance with the terms of the KPDRA Program Policy and the Grant Agreement. Failure to provide access to required documentation will result in a breach of Applicant's agreement with KPDRA. In the case of any breach by the Applicant, the Applicant must refund all payments received under the Program to KPDRA;
  - e. That the Applicant grants permission to the KPDRA and its agents to access the land described in this Application to verify compliance with the terms of this Program and that Applicant has the legal authority to grant such access;
  - f. That the Applicant consents to KPDRA sharing the Application, data, and other relevant documents with FSA or any other government agency that reasonably requests such information;
  - g. That the Applicant will retain financial and other records relating to Program funds for a period of three years after completion of the distribution of grant funds or until final resolution of any audit findings or litigation claims relating to the distribution of such funds, whichever is later;
  - h. Applicant waives any claims, counterclaims, other assertions, or defenses Applicant may now have or may hereafter discover that KPDRA or its contractors or consultants failed in any manner to independently investigate and determine that the Applicant or the land qualify for participation in this Program. Applicant agrees and warrants that Applicant shall to the extent allowed by law indemnify and hold harmless KPDRA, its officers, contractors, consultants, advisors, and agents from any loss or damage, including, but not limited to attorney fees and costs of suit, and from any claim or liability arising from Applicant's submittal of the Application and Applicant's participation or non-participation in this Program, and any action or suit initiated to recover payments made to Applicant under this Program;
  - i. That the Applicant certifies that the statements made on the Program Application and any other Program documents are true and correct and that Applicants understand that

- any false statements made as part of the Application, or any other Program documents, can be the subject of civil and/or criminal liability and sanctions;
- j. That the Applicant certifies that the parcel(s) for which payment is sought in the Application are not located in a District, or Districts, which has failed to comply with the 2021 Klamath Project Operations Plan, or written directive by the Bureau of Reclamation relating thereto, as determined by the Bureau of Reclamation;
  - k. That the land described on the parcel list and shown on the maps submitted with this Application is located in the Klamath Reclamation Project; is included in the land found by the administrative order in the Klamath River Adjudication to have a right to irrigation water from Upper Klamath Lake or the Klamath River or is part of the irrigable area designated by a perpetual contract with the United States for water from the Klamath Project; and is land that has the right to, but has not and will not use water diverted for irrigation from Klamath Project works during the period of March 1 to September 30, 2021 in the amount that the land would have had available if Reclamation's 2021 Operating Plan had assured full irrigation deliveries to that land.
  - l. That the Applicant certifies that, in the event that the District(s) within which the parcel(s) for which payment is sought in the Application is/are determined to be non-compliant between submission of application and September 30, 2021 with the Reclamation 2021 Annual Operating Plan, no payment will be made for those parcel(s), and any funds paid in relation to those parcel(s) shall be refunded to the KPDRA;
  - m. That the Applicant is an/the Eligible Producer with respect to all parcels for which payment is sought in the Application;
  - n. That the Applicant agrees that if, at any time, it is determined that the Applicant is ineligible for payments received by the Applicant from this Program, the Applicant will refund any and all payments received. In the event the Applicant fails to refund any amount, Applicant shall be liable for the repayment of those funds, plus interest at the maximum rate permitted by the Federal Claims Collection Standards in addition to costs, including Attorney's fees incurred by the KPDRA in relation to collection.
2. A map or maps showing the parcel(s) to be entered into this Program. The map must clearly show the boundaries of the parcel(s). Separate, noncontiguous parcels require separate maps. A Farm Service Agency map, Google map, or aerial photo showing the parcel to be entered in the program clearly outlined is preferred. If Applicant participated in one of KPDRA's 2018, 2020, 2021 No Irrigation Programs with the exact same parcel(s), a new map is not required, but the Applicant must clearly indicate on the Application that the parcel(s) is the exact same parcel(s) that was included in a previous Program and identify the year of participation;
  3. A completed Parcel List detailing the land included in the Application; and
  4. An IRS form W-9 completed and signed by the person or entity to whom KPDRA will make the Program payment.

The Application must be received by KPDRA on or before 5 p.m., October 15, 2021.  
Applications may be submitted:

1. In person to the office of Parks and Ratliff, PC., 620 Main Street, Klamath Falls, Oregon;
2. Emailed to [info@klamathwaterbank.com](mailto:info@klamathwaterbank.com); or
3. Received via mail to KPDRA, PO Box 1944, Klamath Falls, OR 97601 (Must be received by deadline.)

KPDRA shall comply with FSA guidelines and requirements regarding the disclosure of information protected under Section 1619 of the Food, Conservation, and Energy Act of 2008 (PL 110- 246), 7 U.S.C. 8791, as described in the Agreement. KPDRA shall, in consultation with FSA, make any determination concerning the disclosure of information received by KPDRA during the administration of this Program.

The qualified acreage for each Applicant will be determined by KPDRA consulting engineers using Geographic Information Systems mapping of the area actually irrigated in the recent past. County tax map records, district assessment records, and Farm Service Agency acreage reporting maps often include non-crop acreage (roadways, farm building, canals, and drains) and will not be used to determine the actual area of the parcel included in the Program. In the event that the total acreage for which relief is requested by the Applicant is less than the qualified acreage determined by KPDRA, the lower of the two acreage amounts shall provide the basis for payment. The determination of qualified acreage by KPDRA shall be final and shall not be subject to challenge.

The Application form will be reviewed for completeness and eligibility by KPDRA consulting engineers. The engineers will work with the Applicant to obtain any information reasonably necessary to complete the application and resolve any discrepancies. The Applicant may be asked to provide additional information to aid in the processing of the Application. The Applicant will have 10 calendar days to respond and provide the requested information. Failure to respond may result in the Application being rejected. The engineers will employ their Web App and other information to confirm the land is identified as having a water right in the Klamath Project according to the Klamath River Adjudication Amended and Corrected Findings of Fact and Final Order of Determination, or an exception filed thereto; or part of the irrigable area designated by a perpetual contract with the United States for water from the Klamath Project; and that none of the land is located in a district that is not in compliance with the 2021 Klamath Project Operations Plan as determined by Reclamation. The engineers shall produce spreadsheets and maps identifying each Applicant, its mailing address, the number of acres of land qualified to participate in the Program, the payment per acre, and the total payment to be made to the Applicant.

If a resident alien is the Applicant or if the Applicant is composed in part or whole of resident aliens, KPDRA general counsel will review the Alien Registration Receipt Card documentation provided with the Application and may make such other inquiry as the general counsel deems appropriate to confirm eligibility. KPDRA general counsel will confirm by electronic search of

Secretary of State Business Registry that any applicant that is not a person is duly registered if required by state law with the state in which it is organized as represented by the Applicant. General counsel will also work with an Applicant and the engineers to resolve any concerns or issues the engineers or an Applicant may have concerning eligibility for the Program. General counsel will also review any Applications that the engineers recommend be denied for legal sufficiency of the recommended denial.

The KPDRA Board will consider all recommendations for payment or denial of Applications at a public meeting and shall make all final decisions concerning Program payments. All Applicants shall be provided notice that their Application has been approved, approved in part, or denied.

Program payments approved by the Board shall be forwarded to the KPDRA accountants to be processed for payment. The payment checks shall be reviewed and approved by a member(s) of the Board designated by the Board, signed, and mailed by general counsel to the Applicants.

All decisions made by or on behalf of KPDRA will be made by its Board of Directors. Consultants will provide such assistance to the Board of Directors as it may request, however, the consultants are not authorized to make and will not make any decisions in administering the Program.

Any decision made by KPDRA or any action taken by or on behalf of the KPDRA may be appealed to the Board of Directors of KPDRA for reconsideration, which will hear such appeal after due notice at a public meeting. Any Applicant may initiate an appeal for reconsideration by written notice provided to Nathan Ratliff, Parks and Ratliff PC., 620 Main Street, Klamath Falls, Oregon 97601, legal counsel for KPDRA. Any notice may be delivered or mailed to Counsel at said address. Any notice must be delivered within 20 days of the date of the KPDRA decision or act that is the subject to the appeal. The notice must describe the decision or action being appealed, provide detailed information describing the impact of the decision on the person appealing the decision, and must include the appellant's contact information including telephone number and mailing address. KPDRA may request additional information and will provide a full copy of the appeal notice and information to the KPDRA Board of Directors. KPDRA will provide timely notice to the appellant by telephone or United States mail of the date, place, and time of the meeting at which the Board of Directors will consider the appeal for reconsideration. Although it is the intent of KPDRA that any such hearing be informal with a goal of timely resolving the appeal for reconsideration, the person making the appeal may be represented by legal counsel and may provide additional information and witnesses at the appeal hearing. The Board of Directors will consider the information provided, shall decide the appeal for reconsideration, and will notify the person making the appeal of its decision.

## **F. Payment**

KPDRA anticipates receiving not less than \$15,000,000 for this 2021 program. KPDRA will use a portion of the funds received to administer this 2021 program and will allocate the remaining funds equally on a per acre basis to the land covered by approved Applications consistent with

the Agreement between FSA and KPDRA. KPDRA may provide estimates of the timing and payment rates which might be possible under this Program, however KPDRA can make no firm commitment of when payments will be made or how much money, if any, an Applicant may receive. All payments will be limited to not more than \$200 per eligible acre for not more than 5,000 acres per eligible Applicant.

After the close of the application period, the KPDRA Board will make a determination of the amount to be paid per acre, and KPDRA will process and mail the payments to the approved Applicants.

KPDRA is not responsible for the payment of taxes, assessments, irrigation district charges, or any other obligations related to participation in this program.

If KPDRA discovers that any of the information provided on the Application is not accurate or that the Applicant is not eligible, the Applicant's land will be disqualified from the Program and no payment will be made to the Applicant. If payment has been made to the Applicant, the Applicant must refund all payments received under this Program to KPDRA. KPDRA shall remit the refunds received to FSA. If the Applicant fails to refund the payments to KPDRA, KPDRA shall take all reasonable steps to effectuate recoupment of the funds, including, if necessary, the assignment of rights to FSA, and cooperate with FSA to effectuate recoupment. KPDRA shall remit all refunds received to FSA within 60 days. To the extent allowed by law, the Applicant shall pay KPDRA's attorney fees and costs of suit incurred in any action or suit initiated to recover payments made to Applicant under this Program.

## **G. Other Provisions**

KPDRA has not yet received funding to make payments under this Program. KPDRA is working diligently with FSA to obtain funding for this 2021 Program. Therefore, there may be insufficient funds or no funds available to make the payments provided by this Program. All funds not distributed to eligible producers or expended for program administration shall be returned to FSA no later than April 1, 2022.

# **KLAMATH PROJECT DROUGHT RESPONSE AGENCY 2021 CARES ACT ASSISTANCE PROGRAM APPLICATION**

## **PROGRAM OVERVIEW:**

The Klamath Project Drought Response Agency (KPDRA) received a grant of \$15,000,000 authorized by the 2021 CARES Act from the United States Department of Agriculture Farm Service Agency (FSA). The Grant Agreement between KPDRA and FSA, and the KPDRA 2021 CARES Act Assistance Program (Program) Policy adopted by the KPDRA Board of Directors provide the terms for the use and distribution of the Grant funds. KPDRA will use a portion of the funds, less than 5%, to pay the costs of administering the Program and distributing the funds to Eligible Producers in the Klamath Reclamation Project. The funds will be distributed in equal per acre payments which will not exceed \$200 per acre. No Applicant may receive payment on more than 5,000 acres. Payments to Applicants who apply to and are approved under this Program will be made on or before December 31, 2021.

Some of the requirements for participation in this Program are different than the requirements of other KPDRA assistance programs and require the Applicant to provide information not required by prior KPDRA program applications. KPDRA intends to hold several workshops in the Klamath Reclamation Project (Project) to assist you in completing your application and KPDRA representatives will be available to answer questions by telephone and email. We will provide as much assistance to you as we reasonably can, but we cannot provide legal or accounting advice and you are encouraged to consult with your own legal counsel and accountant, or other competent professional, as you deem appropriate in completing this Application.

The Grant Agreement provides that payments cannot be made to, or for, land within a District which has failed to comply with the Bureau of Reclamation 2021 Annual Operating Plan or related, written Reclamation directives, or a District that falls out of compliance before September 30, 2021. KPDRA has been advised by the Bureau of Reclamation that Langell Valley Irrigation District, Horsefly Irrigation District, and Klamath Drainage District have failed to comply with the 2021 Reclamation Operating Plan. As a result of the determination of the Bureau of Reclamation, and the Grant Agreement, KPDRA cannot approve applications for this Program that include land in one or more of those Districts, or any other district deemed ineligible by the Bureau of Reclamation.

To be eligible for this Program: the land must be located in the Project; must be included in the land found by the administrative order in the Klamath River Adjudication to have a right to irrigation water from Upper Klamath Lake or the Klamath River or be part of the irrigable area designated by a perpetual contract with the United States for water from the Klamath Project; and is land that has the right to, but has not and will not use water diverted for irrigation from Klamath Project works during the period of March 1 to September 30, 2021 in the amount that the producer would have had available if Reclamation's 2021 Operating Plan had assured full irrigation deliveries to that land.

Attached to this Application is the Program Policy. Read the Program Policy carefully as it explains this Program in detail and contains the terms, conditions, and procedures that will be used by KPDRA in distributing the FSA Grant Funds. By completing and submitting this Application and offer to participate in this Program you represent to KPDRA that you have read the Program Policy and agree to comply with all of the terms and conditions of the Program Policy and those set forth in this Application below. The Program Policy contains explanations of terms and conditions that apply to this Application and KPDRA's determination that you are or are not eligible to participate in this

Program. The following questions and requests for information are intended to help you and KPDRRA determine whether the Applicant and the land described in this Application qualify for this Program. Therefore, please answer each question and provide all of the information requested or your Application may be rejected and your opportunity to share in the payment of the Grant funds will be lost. The KPDRRA Board of Directors goal is to pay money from this Grant for every eligible acre in the Project. Please help KPDRRA achieve its goal by carefully, accurately, and completely providing the following information.

### **PROGRAM PARTICIPATION REQUIREMENTS:**

In addition to the Program eligibility requirements described above, KPDRRA will only approve one application for the same parcel(s) of land. The application for assistance must be filed by an Eligible Producer or on behalf of the Eligible Producer that has the risk of producing the crop for the farming operations on all land for which it produces an agricultural commodity. For example, if an LLC is the owner of the farming operation that produces an agricultural commodity, the LLC, not its members, is considered the eligible producer that must submit the application.

Each Application must include the following documents listed in the check list below, a completed Parcel List detailing all of the land included in this Application, a map clearly marked with an outline of the parcel(s) for which you are applying, a completed and signed IRS Form W-9, and if applicable, legible copies of valid Alien Registration Receipt Cards and social security numbers for any resident aliens who have an interest in the Eligible Producer.

In the event that KPDRRA receives more than one application for the same parcel(s) or more than one application from an Eligible Producer, KPDRRA shall ensure that no application is approved until any land/acreage/eligibility dispute is resolved.

An Eligible Producer is a:

- a.
  - i. a.citizen of the United States;
  - ii. resident alien; for purposes of this part, resident alien means “lawful alien” as defined in 7 CFR part 1400;
  - iii. general partnership or joint venture consisting solely of citizens or resident aliens of the United States; or
  - iv. corporation, limited liability company, limited partnership or other farm organizational structure organized under State law which is owned solely by citizens or resident aliens of the United States;
- b. producer that shares in the risk of producing a crop on a parcel of five or more contiguous acres of irrigable land with clear boundaries separating it from adjoining and adjacent irrigated land, and who is entitled to share in the crop available for marketing from the farming operation or would have shared had the crop been produced. An eligible producer includes a grower of hybrid seed;
- c. producer that applies for a payment or payments based on the Grant Agreement with respect to land in a District that is compliant with the Reclamation 2021 Annual Operating Plan and that continues to be compliant through September 30, 2021;
- d. producer who, from March 1, 2021, to the date of this Application for funds authorized under the Grant Agreement, has not used water diverted for irrigation from Klamath Project works in the amount that the producer would have had available if the Reclamation’s 2021 Operating Plan had assured full irrigation deliveries to that producer; and

- e. producer who, agrees to not use, from the date of this Application for funds authorized under the Grant Agreement through September 30, 2021, water diverted for irrigation from Klamath Project works in the amount that the producer would have had available if the Reclamation's 2021 Operating Plan had assured full irrigation deliveries to that producer.

If you meet all of the eligibility requirements described above, please provide all of the following information ***no later than 5 p.m. on October 15, 2021:***

<p>Submit via Mail received by October 15, 2021 to:</p> <p>KPDRA PO Box 1944 Klamath Falls, OR 97601</p>	<p>Submit Electronically to: <a href="mailto:info@klamathwaterbank.com">info@klamathwaterbank.com</a></p> <p>Note: If you do not receive a verification email within 48 hours, please call (541) 630-0752.</p>	<p>Submit in person at:</p> <p>Parks &amp; Ratliff 620 Main Street Klamath Falls, Oregon</p>
--	--	--

**FARMING OPERATION (“APPLICANT”) CONTACT INFORMATION**

Name:

Mailing Address:

City:

State:

ZIP Code:

Phone:

Cell:

Email:

NAME OF INDIVIDUAL IF APPLYING ON BEHALF OF AN ENTITY:

EIN/TIN/SSN OF APPLICANT OR ENTITY, IF SUBMITTING ON BEHALF OF AN ENTITY:

IF THE FARMING OPERATION IS NOT A PERSON, WHAT KIND OF ENTITY IS IT:

WHAT STATE IS IT ORGANIZED IN:

IF THE FARM OPERATION INCLUDES PRODUCERS WHO ARE RESIDENT ALIENS, PROVIDE THE NAME, SOCIAL SECURITY NUMBER, AND A PHOTOCOPY OF THE REGISTRATION RECEIPT CARD FOR EACH RESIDENT ALIEN MEMBER:

**PROPERTY INFORMATION – ATTACH LIST**

PURSUANT TO THE TERMS OF THE GRANT AGREEMENT, PARCELS OF LAND LOCATED IN THE LANGELL VALLEY IRRIGATION DISTRICT, HORSEFLY IRRIGATION DISTRICT, OR KLAMATH DRAINAGE DISTRICT ARE NOT ELIGIBLE TO PARTICIPATE IN THIS PROGRAM. FOR EACH PARCEL YOU DESIRE TO ENROLL IN THIS PROGRAM, PLEASE LIST IT ON THE ATTACHED PARCEL LIST AND PROVIDE A FSA, GOOGLE, OR DISTRICT AERIAL PHOTO CLEARLY SHOWING THE BOUNDARIES OF THE PARCEL

## **WARRANTIES AND REPRESENTATIONS**

By completing and submitting this Application, Applicant consents, acknowledges, warrants, and represents to the KPDRRA as follows:

1. That the Applicant has the legal right to claim and receive any proceeds from this Program that may be paid by KPDRRA to Applicant for the parcel(s) contained in the Application;
2. That the Applicant is a citizen of the United States; a resident alien; a partnership or joint venture consisting solely of citizens or resident aliens of the United States; or a corporation, limited liability corporation, or other farm organizational structure organized under State law consisting solely of citizens or resident aliens of the United States;
3. That the information included on this Application and the documents submitted with this Application are complete and correct, and that the Applicant and the parcel(s) comply with all of the criteria set forth in the KPDRRA Program Policy for participation in this Program;
4. That the Applicant shall provide any additional adequate and verifiable documentation requested by KPDRRA within ten days of KPDRRA's request to assure that Applicant is in compliance with the terms of the KPDRRA Program Policy and the Grant Agreement. Failure to provide access to required documentation will result in a breach of Applicant's agreement with KPDRRA. In the case of any breach by the Applicant, the Applicant must refund all payments received under the Program to KPDRRA;
5. That the Applicant grants permission to the KPDRRA and its agents to access the land described in this Application to verify compliance with the terms of this Program and that Applicant has the legal authority to grant such access;
6. That the Applicant consents to KPDRRA sharing the Application, data, and other relevant documents with FSA or any other government agency that reasonably requests such information;
7. That the Applicant will retain financial and other records relating to Program funds for a period of three years after completion of the distribution of grant funds or until final resolution of any audit findings or litigation claims relating to the distribution of such funds, whichever is later;
8. Applicant waives any claims, counterclaims, other assertions, or defenses Applicant may now have or may hereafter discover that KPDRRA or its contractors or consultants failed in any manner to independently investigate and determine that the Applicant or the land qualify for participation in this Program. Applicant agrees and warrants that Applicant shall to the extent allowed by law indemnify and hold harmless KPDRRA, its officers, contractors, consultants, advisors, and agents from any loss or damage, including, but not limited to attorney fees and costs of suit, and from any claim or liability arising from Applicant's submittal of the Application and Applicant's participation or non-participation in this Program, and any action or suit initiated to recover payments made to Applicant under this Program;
9. That the Applicant certifies that the statements made on the Program Application and any other Program documents are true and correct and that Applicants understand that any false statements made as part of the Application, or any other Program documents, can be the subject of civil and/or criminal liability and sanctions;
10. That the Applicant certifies that the parcel(s) for which payment is sought in the Application are not located in a District, or Districts, which has failed to comply with the 2021 Klamath Project Operations Plan, or written directive by the Bureau of Reclamation relating thereto, as determined by the Bureau of Reclamation;
11. That the land described on the parcel list and shown on the maps submitted with this Application is located in the Klamath Reclamation Project; is included in the land found by the administrative order in the Klamath River Adjudication to have a right to irrigation water from Upper Klamath Lake or the Klamath River or is part of the irrigable area designated by a perpetual contract with the United States for water from the Klamath Project; and is land that has the right to, but has not and will not use water diverted for irrigation from Klamath Project works during the period of March 1 to

September 30, 2021 in the amount that the land would have had available if Reclamation's 2021 Operating Plan had assured full irrigation deliveries to that land.

12. That the Applicant certifies that, in the event that the District(s) within which the parcel(s) for which payment is sought in the Application is/are determined to be non-compliant between submission of application and September 30, 2021 with the Reclamation 2021 Annual Operating Plan, no payment will be made for those parcel(s), and any funds paid in relation to those parcel(s) shall be refunded to the KPDRA;
13. That the Applicant is an/the Eligible Producer with respect to all parcels for which payment is sought in the Application;
14. That the Applicant agrees that if, at any time, it is determined that the Applicant is ineligible for payments received by the Applicant from this Program, the Applicant will refund any and all payments received. In the event the Applicant fails to refund any amount, Applicant shall be liable for the repayment of those funds, plus interest at the maximum rate permitted by the Federal Claims Collection Standards in addition to costs, including Attorney's fees incurred by the KPDRA in relation to collection.

---

Applicant's signature

Date

### **Application Checklist**

**Make sure you have submitted:**

- Application due *no later than 5 p.m. on October 15, 2021.*
- A Completed Parcel List detailing all of the land included in this Application
- Map CLEARLY marked with an outline of the parcel(s) for which you are applying. (Google Earth Map, County Tax Lot Map)
- Completed and signed IRS Form W-9
- Provide legible copies of valid Alien Registration Receipt Cards and social security numbers for any resident aliens who have an interest in the farming operation.

## KPDRA 2021 CARES ACT Assistance Program – Parcel List

To qualify for this Program, each Parcel of land must be within the Klamath Reclamation Project, must contain not less than five contiguous irrigable acres, must have been irrigated and produced a crop in 2018, 2019, 2020, or 2021 or have participated in a KPDRA Program in one of those years. For each parcel you list below, provide the tax lot ID or TID parcel number, the number of irrigable acres, and the crop(s) grown on the parcel or that you intended to grow on the parcel in 2021, the last year it was irrigated or participated in a KPDRA program, and the District in which the parcel is located:

<u>Tax Lot ID or TID Field #</u>	<u>Acres</u>	<u>Crop</u>	<u>District</u>	<u>Yr. Irrigated</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

You may attach additional pages to list with additional parcels.



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 <sup>1</sup>	Generally, exempt payees 1 through 5 <sup>2</sup>
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

<sup>1</sup> See Form 1099-MISC, Miscellaneous Income, and its instructions.

<sup>2</sup> 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](http://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](http://www.irs.gov/Businesses) and clicking on Employer Identification Number (EIN) under Starting a Business. Go to [www.irs.gov/Forms](http://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](http://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 <sup>1</sup>
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 <sup>2</sup>
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee <sup>1</sup>
b. So-called trust account that is not a legal or valid trust under state law	The actual owner <sup>1</sup>
6. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
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 <sup>4</sup>
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

<sup>1</sup> 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.

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup> 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.

<sup>4</sup> 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](mailto: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](mailto:spam@uce.gov) or report them at [www.ftc.gov/complaint](http://www.ftc.gov/complaint). You can contact the FTC at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see [www.IdentityTheft.gov](http://www.IdentityTheft.gov) and Pub. 5027.

Visit [www.irs.gov/IdentityTheft](http://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.