

KLAMATH PROJECT DROUGHT RESPONSE AGENCY 2026 ASSISTANCE PROGRAM - LIMITED IRRIGATION POLICY

A. Program Summary

The Klamath Project Drought Response Agency (KPDRA) was formed by an Intergovernmental Cooperation and Joint Exercise of Powers Agreement (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 Agreement to the extent permitted by the laws and regulations governing such operations.

United States Natural Resource Conservation Service and Bureau of Reclamation forecasts for 2026 indicate that inflows to Upper Klamath Lake will be below normal, resulting in a water supply that will not meet irrigation demands within the Project. Since the April 1, 2026 forecast, projections indicate that less water will be available for irrigation than previously expected. The purpose of this 2026 Assistance Program - Limited Irrigation (Program) is to help align Project water supplies and demand for irrigation water by providing financial assistance to agricultural producers who applied irrigation water during the early portion of the 2026 irrigation season but then discontinued the use of surface water, Project water, district-delivered water, and any water intermingled with surface water for the remainder of the season as required by this Policy.

The availability of funding for qualifying applicants under this Program is intended to encourage irrigators to discontinue the use of surface water, Project water, district-delivered water, and water from any source that includes or is intermingled with surface water that would otherwise be applied to eligible parcels during the remainder of the 2026 irrigation season. The use of groundwater after the cutoff date is permitted only to the limited extent expressly authorized by this Policy.

The Program provided for herein is a limited irrigation program. To qualify, eligible parcels must not have been irrigated from any source other than natural precipitation between November 1, 2025 and February 28, 2026; must have been irrigated on or after March 1, 2026; and must not receive surface water, Project water, district-delivered water, or water from any source that includes or is intermingled with surface water after 5:00 p.m. on May 27, 2026 through October 31, 2026. Groundwater may be applied to an eligible parcel after 5:00 p.m. on May 27, 2026 only if the Applicant satisfies the strict groundwater-use requirements of this Policy. Payments under this Limited Irrigation Program will be \$212.50 per acre for eligible parcels planted to perennial crops and \$75.00 per acre for eligible parcels planted to annual crops, subject to the availability of funding and the terms of this Policy. An interim payment option will be available, and interim payments will be deducted from final payments.

This Program is intended to encourage meaningful reductions in demand for surface water, Project water, district-delivered water, and water from any source that includes or is intermingled with surface water after May 27, 2026. KPDRA recognizes that not all crops planted before May 27, 2026 would necessarily require the same amount of additional irrigation during the remainder of the 2026 irrigation season. For that reason, this Limited Irrigation Program provides different payment rates based on crop type. Perennial crops, including alfalfa, pasture, grass hay, and similar perennial crops, are eligible for payment at \$212.50 per acre. Annual crops, including but not limited to winter and spring grain, are eligible for payment at \$75.00 per acre.

B. Eligibility

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

1. The parcel or parcels must be four or more contiguous acres of irrigable land in size and must have clear boundaries separating it from adjoining and adjacent irrigated land so that the area not receiving

irrigation water during the applicable time period can be independently confirmed;

2. The area of the parcel subject to payment must have been irrigated with surface water and produced a crop in 2023, 2024 or 2025, or participated in the 2023 or 2024 KPDR Programs;
 3. The parcel must not have been irrigated with water from any source other than natural precipitation between November 1, 2025 and February 28, 2026;
 4. The parcel must have been irrigated on or after March 1, 2026, but no surface water, Project water, district-delivered water, or water from any source that includes or is intermingled with surface water may be applied to the parcel after 5:00 p.m. on May 27, 2026 through October 31, 2026. Groundwater may be applied to the parcel after 5:00 p.m. on May 27, 2026 only if the Applicant establishes to the satisfaction of KPDR, in its sole discretion, that the groundwater is delivered to the parcel through a closed system that is physically incapable of delivering surface water, and that no surface water, Project water, district-delivered water, or water intermingled with surface water is applied to the parcel after 5:00 p.m. on May 27, 2026;
 5. The Applicant must identify whether the parcel was, as of 5:00 p.m. on May 27, 2026, planted to an eligible perennial crop or annual crop. Eligible perennial crops include alfalfa, pasture, grass hay, and other perennial forage or perennial agricultural crops. Eligible annual crops include, but are not limited to, winter grain, spring grain, and other annual crops planted and maintained for agricultural production.
 6. The Applicant must have paid any applicable annual charges or assessments of the irrigation, drainage, or other district in which the land is located;
 7. The Applicant must warrant to KPDR that the Applicant is legally authorized to apply for and receive funds under this Program;
 8. The parcel 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 for Claim Numbers 321-6, 321-17, 293 or 323-3, as set forth on the official maps generated by the Oregon Water Resources Department identifying those lands, or an exception filed thereto.
- The Applicant may be asked to provide proof that they and/or the parcel meet all the eligibility criteria.

The following lands are not eligible to participate:

1. Parcels to which water from any source except natural precipitation was applied between November 1, 2025 and February 28, 2026;
2. Parcels to which surface water, Project water, district-delivered water, or water from any source that includes or is intermingled with surface water was applied after 5:00 p.m. on May 27, 2026 through October 31, 2026, or parcels that are not sufficiently physically isolated from any source from which such water could be applied;
3. Parcels irrigated using only groundwater in a year of normal Project water supply;
4. Federally owned lands;
5. Land in walking wetlands or other similar programs where water was applied, and no agricultural crop was produced and harvested in 2026;
6. The parcel is within a District determined by the Bureau of Reclamation to have failed to comply with the 2026 Klamath Project Bureau of Reclamation Annual Operations Plan or other Bureau of Reclamation directive;
7. Lands in, or lands receiving water from. Klamath Hills District Improvement Company; and
8. C Lands. Lands commonly referred to as "C-Lands" in Klamath Project records or district records, as designated by the Bureau of Reclamation and/or the applicable district as those that receive only water identified as surplus through a contractual arrangement.

To qualify for payment under this Program, no surface water, Project water, district-delivered water, or water from any source that includes or is intermingled with surface water shall be or have been applied to the parcel after 5:00 p.m. on May 27, 2026 through October 31, 2026, and the parcel must be sufficiently physically isolated from any source from which surface water, Project water, district-delivered water, or water from any source that includes or is intermingled with surface water could be applied to it. The application of groundwater to a parcel after 5:00 p.m. on May 27, 2026 shall not, by itself, disqualify the parcel from participation in this Program, provided that the Applicant establishes to the satisfaction of KPDRA in its sole discretion that groundwater is delivered to the parcel through a closed system which is physically incapable of delivering surface water, and that no surface water, Project water, district-delivered water, or water intermingled with surface water was applied to the parcel after 5:00 p.m. on May 27, 2026.

For purposes of this Policy, groundwater may be used on a parcel after 5:00 p.m. on May 27, 2026 only if the groundwater is produced from a groundwater well or other groundwater source that is physically, operationally, and hydraulically separate from any surface water delivery system, district turnout, canal, lateral, ditch, drain, reuse system, tailwater recovery system, or other source or conveyance that may contain surface water or water intermingled with surface water. Groundwater that is blended, mixed, commingled, supplemented, conveyed with, or otherwise intermingled with surface water shall be treated as surface water for purposes of this Policy and shall render the parcel ineligible.

The Applicant bears the sole burden of proving that no surface water was applied to the parcel after 5:00 p.m. on May 27, 2026. KPDRA may require the Applicant to provide documentation sufficient to establish the source, conveyance, and application of any groundwater used on the parcel, and to show and demonstrate that the parcel or parcels are sufficiently physically isolated from any source from which surface water, Project water, district-delivered water, or water from any source that includes or is intermingled with surface water could be applied, including, but not limited to, well logs, water right documentation, pump records, electricity records, maps showing the well, pump, pipelines, valves, meters, canals, laterals, drains, and irrigated acreage, photographs, field inspection access, affidavits, district verification, consultant verification, evidence, or any other information requested by KPDRA. KPDRA may reject any Application if the Applicant fails to provide requested documentation or if KPDRA is unable to confirm, to its satisfaction, that no surface water was applied to the parcel or that the parcel or parcels are sufficiently physically isolated from any source from which surface water, Project water, district-delivered water, or water from any source that includes or is intermingled with surface water could be applied.

The use of groundwater on an otherwise eligible parcel shall not increase the payment rate, acreage eligibility, or any other benefit under this Program. Payment remains subject to all other eligibility requirements, verification requirements, funding limitations, and terms of this Policy.

C. Application/Qualification Process

Applicants shall complete and submit a Program Application for participation in the 2026 Assistance Program - Limited Irrigation.

Application forms may be obtained in person from the offices of the Klamath Irrigation District, the Tulelake Irrigation District, Parks and Ratliff, or the Klamath Water Users Association; downloaded from the KPDRA website: klamathwaterbank.com; or by calling 541-630-0752; or by emailing 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:

- a. The fully completed Application form;
- b. A map showing the land to be entered into this Program. The map must clearly show the boundaries of the parcel. Separate, noncontiguous parcels require separate applications. If surface water, Project

water, district-delivered water, or water from any source that includes or is intermingled with surface water is applied to any portion of the parcel after 5:00 p.m. on May 27, 2026 through October 31, 2026, the entire parcel will be disqualified from participating in this Program. A Google map or aerial photo showing the parcel to be entered in this Program clearly outlined is preferred; and

- c. An IRS Form W-9 completed and signed by the person or entity to whom KPDRRA will make the Program payment.

The Application must be received by KPDRRA on or before 5 p.m., June 15, 2026. Applications may be submitted:

1. In person to the office of Parks and Ratliff, PC., 620 Main Street, Klamath Falls, Oregon;
2. By emailing the application to info@klamathwaterbank.com; or
3. By mailing the application to KPDRRA, PO Box 1944, Klamath Falls, OR 97601 (must be received by deadline).

The qualified acreage will be determined by KPDRRA using Geographic Information Systems mapping of the area actually irrigated in the recent past. County tax map records, district assessment records and farm agency mapping acreages 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. Any challenge to a qualified acreage determination must be made within 30 days of written notice to the Applicant of the determination, as further described in Paragraph E, below.

The Application form will be reviewed for completeness and reasonableness. 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.

KPDRRA will provide a map showing the location of each proposed parcel to the district, if any, that delivers water to the parcel for the district's verification of the following information:

1. That the district delivers water to the parcel;
2. That all charges and assessments owed to the district have been paid in full; and
3. That the boundaries of the parcel are distinct and that the parcel is sufficiently physically isolated so that the district will be able to periodically observe the parcel during the irrigation season to verify that it received no surface water, Project water, district-delivered water, or water from any source that includes or is intermingled with surface water after 5:00 p.m. on May 27, 2026 through October 31, 2026.

For qualified parcels as identified in the eligibility criteria within Section B above, but not served by a district, the verification process provided in this section and the "Payment" section below will be performed by KPDRRA consultants or others designated by the Board of Directors.

The KPDRRA Board of Directors retains the authority to reject any or all application forms where the Board, in its sole and absolute discretion, finds that the approval of an application would not sufficiently further the goals of this Program.

By submitting an Application, the Applicant is deemed to represent and warrant to KPDRRA and its consultants:

- a. 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 limited irrigation of the parcel described in the Application;
- b. That the information included on the Application is complete and correct, and that the Applicant and the parcel described on this Application form will comply with the criteria set forth in this

Policy for participation in this Program;

c. That the Applicant agrees that neither KPDRA nor its consultants have an obligation to verify the information provided by the Applicant or to otherwise investigate, correct, supplement, or verify the information provided on or with the Application. Applicant waives any claims, counterclaims, other assertions, or defenses Applicant may now have or may hereafter discover that KPDRA or its consultants failed in any manner to independently investigate and determine that the eligibility of the Applicant or the parcel to qualify for participation in this Program; and

d. That the Applicant agrees and warrants that Applicant shall 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.

e. If groundwater was or will be applied to the parcel after 5:00 p.m. on May 27, 2026, Applicant certifies that no surface water, Project water, district-delivered water, or water from any source that includes or is intermingled with surface water was or will be applied to the parcel after that date; that such groundwater is produced, conveyed, and applied through a closed system that is physically incapable of delivering surface water; that the groundwater system is physically, operationally, and hydraulically separate from any surface water delivery system; and that the parcel is sufficiently physically isolated from any source from which surface water, Project water, district-delivered water, or water from any source that includes or is intermingled with surface water could be applied. Applicant agrees to provide all documentation requested by KPDRA to verify the source, conveyance, and application of groundwater and acknowledges that failure to prove that no surface water was applied to the parcel, or that the parcel is sufficiently physically isolated from any source from which surface water could be applied, shall result in disqualification of the parcel from the Program.

D. Payment

- a. Interim Payments.** On or about August 1, 2026, KPDRA will undertake an interim review of Applications for the purpose of issuing interim payments to eligible Applicants. KPDRA will make an interim payment opt-in form available to Applicants whose Applications have been preliminarily determined to meet the eligibility requirements of this Policy.

An Applicant seeking an interim payment must submit the interim payment opt-in form to KPDRA which must be received before 5:00 p.m. Pacific Time on July 31, 2026. The interim payment opt-in form must identify the total number of acres for which the Applicant seeks an interim payment, the location of the corresponding parcel or parcels and any other information reasonably requested by KPDRA. An Applicant is not required to request an interim payment. No interim payment will be made unless a complete interim payment opt-in form is received by KPDRA before the deadline.

After conducting interim verification, KPDRA may issue an interim payment in an amount equal to twenty-five percent (25%) of the applicable per-acre payment rate for the verified acres and parcels identified in the interim payment opt-in form. KPDRA anticipates issuing interim payments on or about August 15, 2026; however, KPDRA makes no guarantee that an interim payment will be issued by any particular date, or that any interim payment will be issued at all.

Any interim payment issued under this Policy shall be deducted dollar-for-dollar from the final payment, if any, payable under this Policy for the acreage and parcels for which the interim payment was made, following final verification.

The issuance of an interim payment does not constitute final approval of any Application, parcel, acreage, crop classification, eligibility determination, or payment amount. All interim payments remain conditional and subject to final verification, availability of funding, Board approval, and all other terms and conditions of this Policy.

If KPDRA determines that any acreage or parcel for which an interim payment was issued was irrigated during the Program year in violation of this Policy, including by application of surface water, Project water, district-delivered water, or water from any source that includes or is intermingled with surface water after 5:00 p.m. on May 27, 2026, or if the acreage or parcel was otherwise ineligible for payment under this Policy, Applicant shall repay to KPDRA an amount equal to two hundred percent (200%) of the interim payment issued for the ineligible acreage or parcel. KPDRA may offset the amount due against any payment otherwise payable by KPDRA to the Applicant under this Program or any other KPDRA program, to the extent permitted by law and applicable funding requirements. The Applicant shall be prohibited from participating in further KPDRA programs until such time as the funds have been repaid, through offset or otherwise. Applicant must consent to the imposition of the repayment and offset obligations as a precondition to eligibility for receipt of an interim payment.

KPDRA retains the right to deny, reduce, delay, or withhold any interim payment if KPDRA determines, in its sole discretion, that the Application, acreage, parcel, crop classification, funding availability, verification status, or any other circumstance does not support issuance of an interim payment. No Applicant is entitled to an interim payment unless and until the payment is approved and issued by KPDRA.

- b. End-of-Season Payments.** In November 2026, KPDRA will provide a list of the parcels initially determined to qualify for this Program to its consultants and the district that delivers irrigation water to the parcels listed for verification that no surface water, Project water, district-delivered water, or water from any source that includes or is intermingled with surface water was applied to any part of the parcel after 5:00 p.m. on May 27, 2026 through October 31, 2026, and that any groundwater used on the parcel was used only in strict compliance with the groundwater-use provisions of this Policy. Parcels eligible for payment under this Limited Irrigation Program and fully compliant with all policy requirements shall receive \$212.50 per acre for eligible parcels planted to perennial crops and \$75.00 per acre for eligible parcels planted to annual crops, subject to the availability of funding and the terms of this Policy. Interim payments, and any other amount subject to deduction or offset, will be deducted from End-of-Season Program Payments.

The different payment rates reflect expected differences in water-conservation benefits between perennial and annual crops.

Following receipt of district verification and determination by the Board of the amount to be paid per acre, if any, KPDRA will process and mail the payments to the person or entity directed in the Application. Any payments issued by the KPDRA in accordance with this Program must be deposited or cashed within 180 days of issuance to the Applicant.

Applicants who fail to do so will forfeit any right to payment under this Program notwithstanding the prior approval of the subject Application.

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

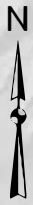
If KPDRA discovers that any of the information provided on the Application was not accurate, the land will be disqualified from the Program and no payment will be made to the Applicant.


E. Other Provisions

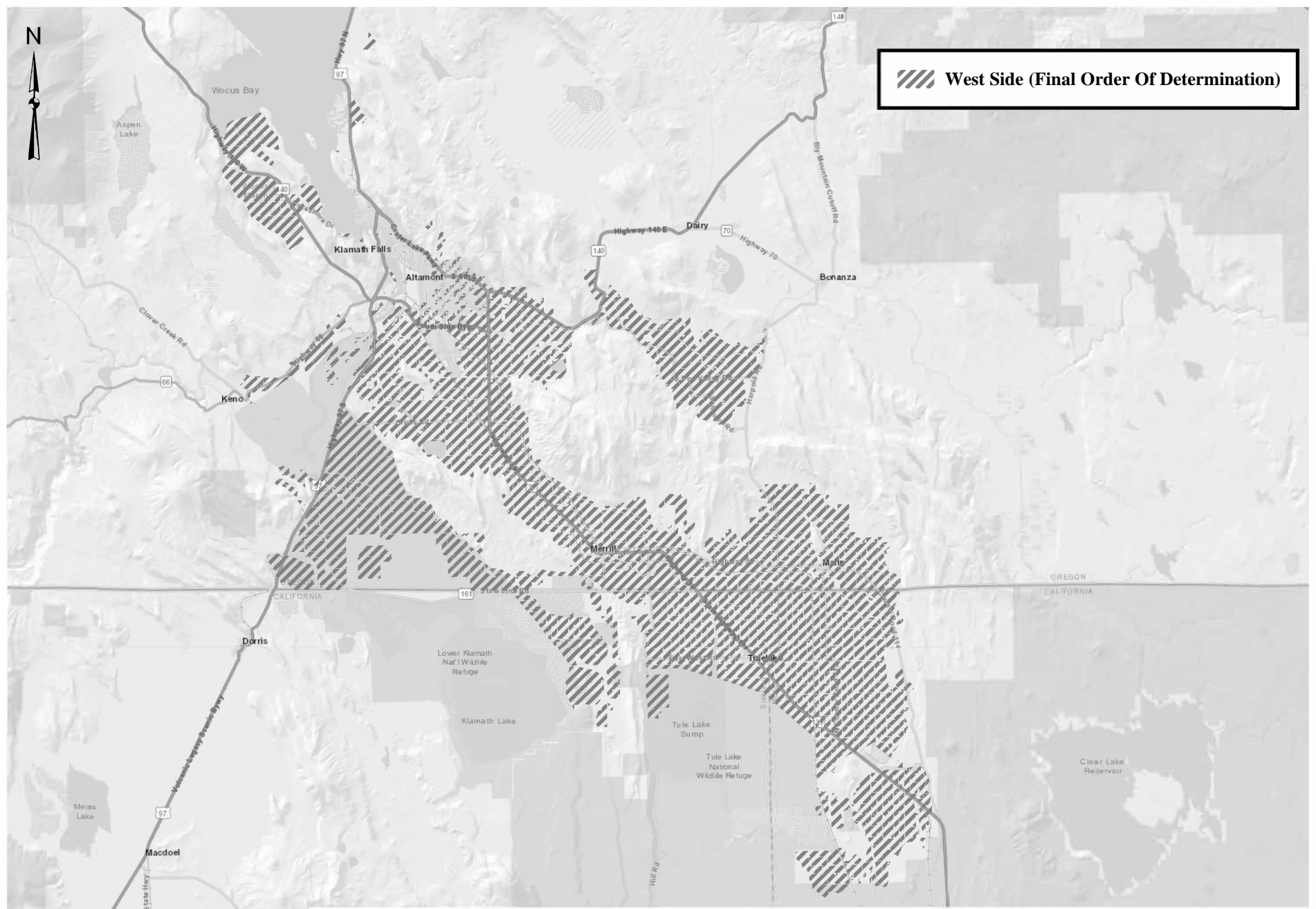
All decisions made by or on behalf of KPDRA will be made by its Board of Directors. Consultants will provide such assistance to the Board of Directors as it may request, however, the consultants are not authorized to make and will not make any decisions in administering the Program.

Any decision made by KPDRA or any action taken by or on behalf of the KPDRA, including, but not limited to the denial or partial approval of an application, or the determination of the number of irrigable acres within a parcel for which compensation is sought, 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 shall be delivered or mailed to Counsel at said address. Any notice must be delivered within 30 days of the date of the KPDRA decision or act that is the subject to the appeal. The notice must describe with particularity 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.

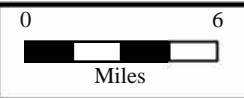
KPDRA will provide timely notice to the appellant of the date, place, and time of the meeting at which the Board of Directors will consider the appeal for reconsideration. Although it is the intent of KPDRA that any such hearing be informal with a goal of timely resolving the appeal for reconsideration, 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, make a determination in relation to the appeal, and will notify the person making the appeal of its decision.



 **West Side (Final Order of Determination)**



**2026 Assistance Program -
No Irrigation Eligible Lands**



KLAMATH PROJECT DROUGHT RESPONSE AGENCY
2026 ASSISTANCE PROGRAM - LIMITED IRRIGATION APPLICATION

Deadline to Submit: June 15, 2026 5:00 PM Pacific Time

PLEASE PROVIDE MAP AND W-9 WITH COMPLETED APPLICATION

<p>Submit via Mail (received by June 15, 2026):</p> <p>KPDRA PO Box 1944 Klamath Falls, OR 97601</p>	<p>Submit Electronically to: info@klamathwaterbank.com</p> <p>Note: If you do not receive a verification email within 48 hours, or if you have any questions please call (541) 630-0752.</p>	<p>Submit in person at:</p> <p>Parks & Ratliff 620 Main Street Klamath Falls, Oregon</p>
APPLICANT CONTACT INFORMATION		

Applicant: _____

Note: This field should match the name or entity associated with the Social Security Number or Employer Identification Number provided on the attached IRS W-9 Form

Mailing Address: _____

City: _____ **State:** _____ **ZIP Code:** _____

Phone: _____ **Cell:** _____ **Email:** _____

LEGAL OWNER OF PROPERTY / CONTACT INFORMATION

Owner (if other than applicant): _____

Mailing Address: _____

City: _____ **State:** _____ **ZIP Code:** _____

Phone: _____ **Cell:** _____ **Email:** _____

PROPERTY INFORMATION

1. Number of irrigable acres included in this Limited Irrigation Program: _____ (required)

2. Confirm the irrigation history for the irrigable acres included in this Application:

No water from any source other than natural precipitation was applied between November 1, 2025 and February 28, 2026;

The parcel was irrigated on or after March 1, 2026 and no water from any source other than natural precipitation was applied after 5:00 p.m. on May 27, 2026 through the date of this Application, and Applicant agrees that no surface water will be applied after the date of this Application through October 31, 2026. (required)

3. Crop type planted on the parcel as of 5:00 p.m. on May 27, 2026: Perennial Crop Annual Crop (required)

Applicant certifies that the crop identified above was planted and maintained for agricultural production as of 5:00 p.m. on May 27, 2026.

4. Tax lot ID, or TID number: _____

5. In which of the last three years was the parcel of land shown on the map submitted with this Application (“parcel”) irrigated with surface water and produced an irrigated crop? (Check All That Apply)

2023 2024 2025 None (required)

6. Was the parcel enrolled in the 2023 or 2024 KPDRA Program? Yes No

7. If enrolled in a prior KPDRA Program, provide the Application Number from the most recent program:

_____ (Ex: D0098, S0098, CA0098, KDR240098). If you are unsure of the application number, please call the number above.

8. Name of District(s) providing irrigation water to the parcel: _____ (required)

9. Will you continue irrigating the parcel by using groundwater through a closed system that is physically incapable of delivering surface water? Yes No

KLAMATH PROJECT DROUGHT RESPONSE AGENCY
2026 ASSISTANCE PROGRAM - LIMITED IRRIGATION APPLICATION

Page 2 of 2

Application Checklist

- Application due by 5 p.m. Pacific Time on June 15, 2026.
 - Map CLEARLY marked with an outline of the parcel(s) for which you are applying. (Google Earth Map or County Tax Lot Map preferred.)
 - IRS W-9 Form completed and signed by the entity to whom KPDRA will issue payment.
- Please submit a separate application for each non-contiguous parcel you desire to enter in this Program.

WARRANTIES AND REPRESENTATIONS

By completing and submitting this Application, Applicant represents and warrants to the Klamath Project Drought Response Agency (“KPDRA”):

1. 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;
2. That the information included on this Application and the documents submitted with this Application is complete and correct, and that the Applicant and the parcel comply with all of the criteria set forth in the Klamath Project Drought Response Agency 2026 Assistance Program - Limited Irrigation Policy for participation in this Program;
3. That no water from any source other than natural precipitation was applied to the parcel between November 1, 2025 and February 28, 2026; the parcel was irrigated on or after March 1, 2026; no water from any source other than natural precipitation was applied after 5:00 p.m. on May 27, 2026 through the date of this Application; and no surface water will be applied after the date of this Application through October 31, 2026;
4. That the crop identified in this Application was planted and maintained for agricultural production as of 5:00 p.m. on May 27, 2026. Applicant understands that eligible perennial crop acres are eligible for payment at \$212.50 per acre and eligible annual crop acres are eligible for payment at \$75.00 per acre, subject to the availability of funding and the terms of the Policy;
5. Applicant agrees that neither KPDRA nor its consultants have an obligation to verify the information provided by the Applicant or to otherwise investigate, correct, supplement, or verify the information provided on or with this Application form. Applicant waives any claims, counterclaims, other assertions, or defenses Applicant may now have or may hereafter discover that KPDRA or its consultants failed in any manner to independently investigate and determine that the Applicant or the land qualify for participation in this Program;
6. Applicant agrees and warrants that Applicant shall 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
7. Applicant is not subject to backup withholding and Applicant certifies that its social security number or tax identification number is identified in the submitted IRS W-9 Form.

Applicant’s signature

Date

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.	<p>1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.</p> <hr/> <p>2 Business name/disregarded entity name, if different from above</p> <hr/> <p>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.</p> <p><input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate</p> <p><input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____</p> <p>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.</p> <p><input type="checkbox"/> Other (see instructions) ▶ _____</p>	<p>4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):</p> <p>Exempt payee code (if any) _____</p> <p>Exemption from FATCA reporting code (if any) _____</p> <p style="font-size: small;">(Applies to accounts maintained outside the U.S.)</p>
		<p>5 Address (number, street, and apt. or suite no.) See instructions.</p> <hr/> <p>6 City, state, and ZIP code</p> <hr/> <p>7 List account number(s) here (optional)</p>	<p>Requester's name and address (optional)</p> <hr/>

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								
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%; border: 1px solid black;"> </td> <td style="width: 25%; border: 1px solid black;"> </td> <td style="width: 25%; border: 1px solid black;"> </td> <td style="width: 25%; border: 1px solid black;"> </td> </tr> <tr> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> </tr> </table>					-	-	-	-
-	-	-	-					
or								
Employer identification number								
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%; border: 1px solid black;"> </td> <td style="width: 25%; border: 1px solid black;"> </td> <td style="width: 25%; border: 1px solid black;"> </td> <td style="width: 25%; border: 1px solid black;"> </td> </tr> <tr> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> </tr> </table>					-	-	-	-
-	-	-	-					

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	<p>Signature of U.S. person ▶ _____</p>	<p>Date ▶ _____</p>
------------------	---	---------------------

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.