



Funding Opportunity Announcement (FOA)

Streetlight and Outdoor Lighting Efficiency (Pilot)

Fiscal Year 2022 Grant Program

Program Description: The FY22 Streetlight and Outdoor Lighting Efficiency (SOLE) Pilot program will make grants available to eligible entities to defray the cost of replacing outdated, less efficient pole-mounted fixtures used for the illumination of streets, parking lots, parks, athletic fields and other outdoor spaces, along with implementing certain lighting controls.

Type of Grant Program: First-come, first-served. Grants will be issued to eligible projects until program funding is depleted. The SOLE Program is divided into two areas of interest (AOI), with each AOI focused on a different type of lighting:

Areas of Interest	<input checked="" type="checkbox"/> AOI.1: Pole-mounted street lighting for any vehicular or pedestrian rights-of-way, as well as parking lots <input type="checkbox"/> AOI.2: Exterior pole-mounted lighting for athletic fields or parks
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Application Deadline: **April 28, 2022 at 5:00 PM.** Interested parties are encouraged to apply as soon as possible to have the best chance for funding.

Funding: A total of \$2,000,000 is anticipated to be available for the SOLE program; however, the total amount awarded under the program may be more or less depending on the quantity and quality of applications received. FY22 awards will be capped at \$500,000 per organization.

Eligible Applicants: Maryland non-profit organizations, state agencies, local governments and incorporated cities, public and private schools, and community colleges. Non-governmental applicants must be in Good Standing with the Maryland State Department of Assessments and Taxation (SDAT).

Eligible Activities: Projects eligible for funding per this FOA must be (1) located in the State of Maryland; (2) owned by Maryland-based entities, limited to

non-profit organizations, counties or local governments, public school systems, community colleges, or State agencies; (3) cost-effective, with the anticipated simple payback of the project being less than the anticipated life of the equipment; (4) limited to street and other outdoor, pole-mounted lighting fixtures that include LED (or other technologies) that consume less power while providing comparable levels of illumination, compared to the older technologies that they replace, such as mercury vapor (MV), metal halide (MH) or high pressure sodium (HPS); (5) not funded by previously encumbered funds; (6) not included in a scope for which a purchase order or equivalent document was issued prior to the filing of this application; and (7) dark-sky certified. If no dark-sky certified products are available, applicants may petition, with justification, for a waiver as part of their application or before finalizing their project scope. In general, cost alone will not be justification for a waiver. To find qualifying fixtures, visit this [directory](#). Upgrades of utility-owned fixtures of any kind are not eligible for finance under this program's FOA.

Additionally, this grant opportunity offers additional incentives for SOLE-eligible lighting projects that involve solar-powered lamps as well as dimming or motion control;

MEA grant funds may be used to cover the cost of fixture acquisition and installation plus fees imposed by utilities in direct relation to installation activity. Non-eligible costs include the cost of project design or feasibility studies, administrative costs related to procurement management, and any remediation and repair costs related to light poles or similar mounting hardware, fuses, and other hardware distinct from the fixtures themselves.

Minimum Criteria:

A complete application will:

1. include a scope of work for the project (Project) indicating:
 - a. the number, lamp (bulb) type, and wattage of existing, or incentive applications, and documentation that the pole-mounted fixtures proposed for replacement through the SOLE program;
 - b. the number, lamp (bulb) type, and wattage of the replacement LED or other fixture type(s) with increased efficiency; and
 - c. a description of the location(s) of the proposed lighting upgrades. See "Documentation of Project Locations" under "Required Application Documents," below.
2. affirm that applicant has not already entered into a contractual obligation for the proposed lighting replacement;
3. be signed by an individual with the authority to enter into a grant agreement with MEA to execute a lighting replacement project;

4. if applicable, provide completed copies of utility rebate or incentive applications, and documentation that the rebates or incentives have been applied for;
5. provide a summary of anticipated funding sources to be secured for the proposed project in addition to this grant (e.g., bond funding, utility incentives, energy performance contracting); and
6. demonstrate a capital investment commitment to the proposed project by the applicant that is equal to 15% or more of the total cost, net of any utility rebates.

Selection Process & Award Amounts:

Selection Process

Applications will be evaluated by a review panel to determine whether minimum qualifications are met. Qualifying projects will be awarded in the order received.

If an incomplete application is received while SOLE program funding remains available, MEA will give the applicant an opportunity to update the application for completeness. The application will then be reviewed based on the date that MEA receives the complete application, not the date that the incomplete application was submitted.

Total Award Amount

While a single applicant may submit applications for multiple projects, the aggregate maximum award per applicant is capped at \$500,000. MEA is targeting projects of a certain minimum size and therefore does not intend to award projects valued at less than \$20,000.

The Applicant's SOLE award combined with any utility incentives, state, federal or other grant or rebate funds shall not exceed 85% of the total Project costs (inclusive of equipment, materials, and labor); in a circumstance where the 85% threshold would be exceeded if the maximum SOLE incentive were used, the MEA SOLE incentive will be lowered to make the combined SOLE plus utility incentive total 85% of total project costs.

Partial awards

Partial awards may be awarded under this program, depending on the number of complete proposals received and associated total grant funds requested. Grant awards will be issued for the amounts requested by eligible applicants for eligible projects on a first-come, first-served basis until grant funds are exhausted. If program funding is depleted by awards so that remaining funds are insufficient to fully fund a grant request, the last applicant prior to exhaustion of funds may be offered a partial award. If the applicant declines, MEA will offer partial grant funding under this same structure to the next qualified applicant until all funding has been expended or all remaining projects have rejected the offer.

Award Calculation

This table shows the dollar amount provided per fixture type, differentiated by area of interest (AOI) and by wattage of lamp type being replaced.

MAXIMUM GRANT AWARD AMOUNTS PER LUMINAIRE REPLACED		
	AOI.1	AOI.2
UTILIZATION CATEGORIES, POLE-MOUNTED FIXTURES ONLY:	Vehicular or pedestrian rights-of-way, as well as parking lots	Athletic Fields
REPLACING EXISTING MV, MH or HPS LUMINAIRE UNDER 250 WATTS:	\$200	\$100
REPLACING EXISTING MV, MH or HPS LUMINAIRE AT OR OVER 250 WATTS:	\$300	\$150
BONUS INCENTIVES		
FOR SOLAR POWERED LAMPS:	\$100	\$100
FOR DIMMING OR MOTION CONTROL (NOT INCLUDING PHOTOCELLS):	\$50	\$50

Required Application Documents: To be considered complete, an application to the SOLE Pilot Program must include the following documents. Failure to submit any of the required documents may result in the application being considered incomplete. Applications deemed incomplete by MEA will not be considered for award until any necessary missing documentation is provided by the applicant.

REQUIRED DOCUMENTS	
<input checked="" type="checkbox"/>	Complete and accurate FY22 Streetlight and Outdoor Lighting Efficiency Pilot Program Application Form. This application, along with any potential award, must be signed by an individual with signatory authority for the applicant (i.e, executive director, mayor, city administrator, etc.). This signature indicates the recipient’s intent to use the grant award in compliance with all program requirements, as outlined in this FOA.
<input checked="" type="checkbox"/>	Documentation of Project Location. Include information that clearly describes the location of the proposed Project’s scope of work, as described below. A map of the location is recommended for projects that involve multiple locations. <input type="checkbox"/> If for one or more individual properties, provide the street address for each location <input checked="" type="checkbox"/> if for street lighting, a list of the streets receiving upgrades, or a description of the area that will be receiving upgrades (e.g., all streets bound by North, South, East, and Main Streets). A map showing the

	affected area, depicting street names and segments, is recommended.
<input checked="" type="checkbox"/>	Defined Scope: Description of project scope including the number and type of lamps that are expected to be replaced under the project. The scope should clearly describe the lamps to be installed, including the number and wattage of each type, their style, and location. The scope should also provide an inventory of lamps being replaced, indicating the type, number, and wattage of each. MEA, at its discretion, may review and request additional information to verify.
<input checked="" type="checkbox"/>	Example Products. Attach to the grant application cut sheets or sample specifications for the anticipated replacement luminaires.
<input checked="" type="checkbox"/>	Utility Rebate Applications. Attach to the grant application any completed utility rebate application for the proposed project.
<input checked="" type="checkbox"/>	Electric utility bills. Attach to the grant application a sample bill for all electricity accounts representing meters that serve the street lighting or outdoor lighting fixtures contained in the scope of this project.
<input checked="" type="checkbox"/>	IRS Form W-9 for the Applicant organization. The applicant name on the application and the name on the W-9 form must match.
n/a	Maryland SDAT Certificate(s) of Good Standing OR PDF(s) of the SDAT Business Entity Search entry/entries indicating Good Standing status. This is required for the Applicant organization only if the applicant is a non-governmental applicant.

Grant Program General Provisions: MEA grant programs are covered by general requirements (“General Provisions”) that will be made part of the grant agreement between MEA and a grantee. The General Provisions are available for review on [MEA’s website](#)¹. These General Provisions, Version 3.0, will be incorporated into all MEA FY22 grant agreements. In addition, the following provisions apply to the SOLE Pilot Program:

Other Program Provisions:

- **Limitations on multiple funding sources.** Funding from other MEA grant programs, such as the Maryland Smart Energy Communities program (MSEC), cannot be combined with funding in this program for the same energy measures (i.e., the same streetlight can not be incentivized under both the SOLE program and MSEC). Applicants may pursue funding from MEA’s Lawton Loan program to help finance a SOLE project (see below).
- **Prior Expenses Restriction:** Funds awarded by this Program cannot be used to offset costs that were incurred prior to the issuance of an award by MEA, or a purchase order issued for a defined set of streetlights issued before an award by MEA.
- **Alternative Technologies:** MEA may consider alternative technologies, however the energy savings must be equal to or greater than a comparable light emitting diode lamp of the same lumen output.

¹ <https://energy.maryland.gov/SiteAssets/Pages/all-incentives/General%20Provisions%20v3%202.11.22.pdf>

- MEA may, at its discretion, obligate all or none of the FY22 SOLE program budget, based on the eligibility of applications submitted to MEA.
- In the case of an incomplete application, as determined by MEA, MEA may ask an applicant to provide additional information. An applicant will be allowed up to 7 business days to provide the requested information. If MEA does not receive the requested information within 7 business days, the applicant may be requested to reapply and will lose its position in the queue.

Submission Instructions: Applications are due by **April 28, 2022 at 5:00 PM.**

MEA recommends that Applicants submit files electronically in PDF format; all electronic files should be submitted to lighting.mea@maryland.gov. MEA encourages the use of electronic communication, including applications, to streamline processing and reduce environmental impacts. If an applicant chooses to “opt out” of electronic communications for this program, please contact MEA no later than five (5) days prior to the application deadline to claim a place in the sequence of applications received and to establish an alternative method to apply. All applications, regardless of submission method, must be received no later than **April 28, 2022, 5:00 P.M.** However, the program may close early if funding is fully committed.

Questions can be directed to Christopher Russell, the SOLE program manager, at chris.russell@maryland.gov or (443) 908-1767.

Related Programs:

MEA’s Jane E. Lawton Loan Program

Applicants eligible for a SOLE Pilot Program award are encouraged to apply simultaneously for a Jane E. Lawton Conservation Loan to help finance any eligible Project costs not covered by SOLE incentives. Lawton loans are currently offered at an interest rate of 1% and may be able to help eligible applicants finance any remaining costs associated with the Project, if the proposed Project meets the requirements of the Lawton program and loan funds remain available. For more information about Lawton loans, [link here](#).



FY22 Streetlight and Outdoor Lighting Efficiency Pilot Program Application Form

Application Deadline: April 28, 2022 at 5:00 P.M.

Instructions: Applicants are strongly encouraged to thoroughly read the FY22 Streetlight and Outdoor Lighting Efficiency Funding Opportunity Announcement (FOA), available on the Maryland Energy Administration (MEA) webpage [here](#), prior to completing and submitting this application package. Providing concise and accurate information is important for the application review process.

Submit your complete application package via email to lighting.mea@Maryland.gov.

Section 1: Requirements

Please refer to the requirements presented in the FOA. An application must meet all requirements to qualify for consideration under the SOLE Pilot Program.

Signature requirements: Refer to the FOA and Section 7 of this application for details.

Required documents: Verify that all required documentation, which is described in the FOA, has been completed and is included. **Failure to submit documentation may result in an application being deemed ineligible.**

Section 2: Applicant Information

Complete all information regarding the Applicant organization below. **All information is required**, unless otherwise noted.

Organization Legal Name as shown on the IRS W-9 form	Town of Boonsboro
Type of Organization (e.g., local government, non-profit organization, etc.)	Local Government/Municipality

Applicant Organization Street Address where payment would be sent, if selected for an award (this should match the IRS Form W-9)		21 North Main Street			
City	Boonsboro	State	MD	Zip Code	21713
Federal Tax ID Number / Employer Identification Number		52-6011452			

Authorized Representative* (First and Last Name)		Hon. Howard Long			
Title		Mayor of Boonsboro			
Phone Number	301-432-5141	Email Address	mayor@townofboonsboro.com		

**This is the individual with signatory authority to enter the Applicant organization into a Grant Agreement with MEA, if selected for an award. The Grant Agreement will list this individual (name and title) as the signatory on behalf of the Grantee.*

Application Contact** (First and Last Name)		Paul Mantello			
Title		Town Manager			
Phone Number	301-432-5141	Email Address	townmanager@townofboonsboro.com		

*** Individual that MEA will contact regarding any questions or concerns about the material in the Application package.*

Legal Counsel*** (First and Last Name)	Ann Rotz
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Title	Town Attorney		
Phone Number	301-800-7784	Email Address	ann@rotzlaw.com

*****Legal counsel representing the Applicant organization that is responsible for legal review of the Grant Agreement, if awarded.**

Project Contact**** (First and Last Name)	Paul Mantello		
Title	Town Manager		
Phone Number	301-432-7600	Email Address	townmanager@townofboonsboro.com

******Individual who will serve as Applicant’s point of contact for MEA throughout the duration of the Project, if selected for an award. The Project Contact must be a representative of the Applicant organization.**

Section 2-A: Contractor Information

Please complete all information below regarding the project contractor, **if known at the time of application to the Streetlight and Outdoor Lighting Efficiency Pilot Program**, that is tasked with installation of fixtures per the scope of the project described in Section 3 of this application. Otherwise, indicate below that the contractor is not currently known and skip this section.

- The project contractor **IS NOT** CURRENTLY KNOWN, or the project installation will be completed by Applicant staff (skip the section below).
- The project contractor **IS** CURRENTLY KNOWN (fill out the section below).

The grantee is responsible for ensuring that any contractor complies with the terms of the grant agreement.

NOTE: if more than one contractor is to be engaged, please copy this table and paste below as needed, or append a document with this information.

Contractor Organization Name	Shifler Electrical Associates Inc.				
Street Address	426 S. Cannon Avenue				
City	Hagerstown	State	MD	Zip Code	21740
Federal Tax ID Number / Employer Identification Number	52-0810931				

Contractor Contact (First and Last Name)		Robert Shawley	
Title	General Manager		
Phone Number	301-790-1618	Email Address	rshawley@shiflerelectric.com

Section 3: Project Information

Complete all information regarding the project below. **All information is required**, unless otherwise noted.

Area of Interest (AOI)	<input checked="" type="checkbox"/>	AOI 1: Pole-mounted street lighting for any vehicular or pedestrian rights-of-way, as well as parking lots
	<input type="checkbox"/>	AOI 2: Exterior pole-mounted lighting for athletic fields or parks

EXISTING FIXTURES. Provide a listing of light fixtures currently in place and subject to replacement with LED or other efficient technology. If more space is needed, present this information in a spreadsheet/table to be submitted in concert with this application.

FIXTURE TYPES	NUMBER OF EXISTING FIXTURES TO BE REPLACED	
	AOI.1	AOI.2
	Pole-mounted street lighting for any vehicular or pedestrian rights-of-way, as well as parking lots	Exterior pole-mounted lighting for athletic fields or parks
Metal halide	20	
High pressure sodium	141	
Other		

Additional comments or clarifications:

ELECTRIC UTILITY BILLS. Attach one or more PDF files that present copies of 12 months' history of past utility bills for all electricity accounts that represent utility meters dedicated to outdoor lighting per the scope of this project. Any recent, uninterrupted 12-month sequence will suffice.

The Applicant must contact a representative with the local utility to identify and apply for any specific incentives that are available. A completed application for utility incentives must be attached. Please indicate if no program is available to the Applicant.

NAME OF ELECTRIC UTILITY OR COOPERATIVE	REBATE OR INCENTIVE AVAILABLE? Y/N	APPLIED DATE	SECURED DATE	DOLLAR AMOUNT (IF SECURED)
Potomac Edison	Y	3/31/2022	3/31/2022	\$4830.00

Additional comments or clarifications:

Spreadsheet showing submission date along with Rebate calculation have been included in the application packet.

Section 4: Summary of Project Cost and Applicant Contribution

Total Project Cost (Acquisition and Installation). Provide the anticipated total project cost (acquisition, installation, and installation-related utility fees) for the proposed fixture upgrade for which the Applicant organization seeks Streetlight and Outside Lighting Efficiency Pilot Program grant funding.

Anticipated Total Project Cost	\$ 34,015.00
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Applicant contribution and Grant Request Amount. Applicant organizations are required to contribute **at least** fifteen percent (15%) of the **anticipated total project cost, net of any utility rebates**. Applicant contribution can be (1) a capital cost-match to offset the anticipated total project cost; (2) the value of donated labor, such as the applicant’s costs of project administration; or (3) a combination thereof.

Please indicate the type and amount of contribution below.

Type of Contribution (If a combination of both, check both boxes)	<input checked="" type="checkbox"/> Capital cost-match	
	<input type="checkbox"/> Value of Donated Labor	
Amount of Contribution (Minimum is 15% of anticipated total project cost*)	Capital cost-match Amount	\$ 4,377.75
	Value of Donated Labor	\$

**To calculate minimum contribution, multiply the Anticipated Total Project Cost, net of any utility rebates, from Section 5 by 0.15. Example: <Anticipated total cost of \$120,000 minus rebate of \$20,000> x 0.15 = \$15,000 minimum Applicant contribution.*

Section 5: Grant Request Amount

Please provide the total amount requested by the Applicant Organization from the FY22 Streetlight and Outside Lighting Efficiency Pilot Program. The **maximum amount** is provided in the FOA. The grant request amount should reflect the anticipated total project cost minus applicant contribution. **Note** that MEA will determine the final grant amount for each Grantee after review of all proposals received and consistent with funding availability at that time.

Grant Request Amount	\$ 24,807.25
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Section 6: Electronic Communication

Electronic communication provides the fastest and most efficient method of interacting with MEA; therefore, MEA encourages the use of electronic communication for all matters relating to this grant program. Unless the applicant opts out as indicated below, MEA will require the electronic submission and receipt of all documents (including but not limited to the application, the grant agreement, reports, and invoices).

The Applicant agrees to use electronic communication for all purposes relating to this grant program:

<input checked="" type="checkbox"/> I agree	The contact information MEA should use to communicate with the Applicant electronically is:	townmanager@townofboonsboro.com
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Applicants may contact MEA via lighting.MEA@Maryland.gov.

OR

The Applicant does not agree to communicate electronically with MEA:

I do not agree

Section 7: Applicant Certification and Signature

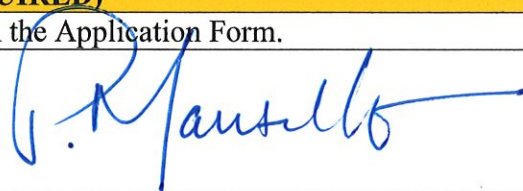
Instructions: The Authorized Representative for the Applicant organization (hereafter “Applicant”) should carefully read the attestations and acknowledgements below before signing this Application form. If the Applicant has contracted with a project contractor at the time of submitting the Application package, the Authorized Representative for the project contractor should also carefully read the attestations and acknowledgements before signing the Application Form.

Attestations and Acknowledgements

By signing this Application, I certify under penalty of perjury that the information provided on this Application form and in each of its attachments (hereafter “Application Package”) is complete, accurate, and true, and that I am authorized to submit this Application Package on behalf of the Applicant, and agree to the terms and conditions stated below on behalf of the Applicant:

1. I affirm to the best of my knowledge, information, and belief, that the entire contents of this Application Package meet all requirements of the FY22 Streetlight and Outdoor Lighting Efficiency Pilot Program Funding Opportunity Announcement (FOA).
2. I understand and acknowledge that MEA accepts Application Packages and awards Grants on a first-come, first-served basis until program funding is depleted, and that Application packages are due to MEA **no later than April 28, 2022 at 5:00 P.M. EDT.**
3. I affirm that the project for which the grant funds have been requested, will be located within the State of Maryland.
4. I understand and acknowledge that the use of any funds awarded under this Grant Program for projects benefitting facilities and/or offtakers not located within the State of Maryland **is strictly prohibited.**
5. I understand and acknowledge that submission of this Application Package does not guarantee that a Grant will be awarded for the project.
6. I affirm that any funds awarded under this Grant Program will not be used for any feasibility studies, evaluations, or costs associated with any remediation and repair costs related to streetlight poles, fuses, and other hardware distinct from the fixtures themselves.
7. I understand and acknowledge that Grant funds cannot be used to offset costs incurred by the Applicant or any project contractor prior to the execution of a Grant Agreement between the Applicant and the Maryland Energy Administration.
8. I understand and acknowledge that the Maryland Energy Administration will determine the final award amount for each grant.
9. All information submitted to MEA is subject to the Maryland Public Information Act, Md. Code Ann., General Provisions §§ 4-101 to 4-601, (“PIA”). If an applicant believes information is confidential and therefore should be exempt from disclosure under the PIA, the applicant should clearly mark this information and identify it by page and section or line number. Upon request for information from a third party, MEA is required to make an independent determination whether the information must be disclosed under the PIA. Designating information as confidential does not guarantee that it will be exempt from disclosure.
10. I have read MEA’s Grant Agreement General Provisions for Fiscal Year 2022 (“General Provisions”) and understand the General Provisions will be incorporated into any grant agreement under this program.
11. I understand and acknowledge that, if selected for a Grant award, an Applicant must provide the Maryland Energy Administration with an IRS Form W-9. All Applicant information on the IRS Form W-9 must match the information provided on this Application form.

12. (For taxable applicants only) I understand and acknowledge that any Grant award received through this program is taxable as income. Therefore, if a Grant award is provided to the Applicant for this project, the State of Maryland will send a 1099-G form, which the Applicant must report as income on its federal and state tax returns. For more information, Applicants should contact a qualified tax professional.
13. I understand and acknowledge that the FY22 Streetlight and Outdoor Lighting Efficiency Pilot Program program terms and conditions are subject to change at the discretion of MEA.
14. I understand and acknowledge that if MEA awards a Grant to the Applicant, any Grant award payment will be contingent upon MEA review and approval of the Grantee's submissions, including progress reports and requests for reimbursement (including supporting documentation).
15. I understand and acknowledge that FY22 Streetlight and Outdoor Lighting Efficiency Pilot Program funding is available as outlined in the FY22 Streetlight and Outdoor Lighting Efficiency Pilot Program FOA.

AUTHORIZED APPLICANT SIGNATURE (REQUIRED)	
An authorized representative of the applicant must sign the Application Form.	
Authorized Signature:	
Name (First and Last):	Paul Mantello
Title:	Town Manager
Applicant Organization Name:	Town of Boonsboro
Date:	4/20/2022

SUBMIT THIS APPLICATION VIA EMAIL TO:

>>> LIGHTING.MEA@Maryland.gov <<<

APPLICATIONS ARE DUE BY 5:00 P.M. EDT, THURSDAY, April 28, 2022.

APPLICATIONS SUBMITTED AFTER THIS DEADLINE WILL NOT BE ACCEPTED.

Also, the program may close early if funding is fully committed.

Any questions or concerns regarding Program requirements, Application instructions, or general Streetlight and Outdoor Lighting Efficiency Pilot Program questions should be directed to **Christopher Russell, Program Manager**, at chris.russell@Maryland.gov or via phone at (443) 908-1767.

The Town of Boonsboro is seeking a Streetlight and Outdoor Lighting Efficiency Grant through the Maryland Energy Administration. The following streets and streetlights listed below are being proposed for upgrades and improvements through this pilot program. Maps are attached for each of the areas identified.

<u>Street Name</u>	<u>Number of Streetlights to be Upgraded</u>
Boonsboro Police Department	10 Streetlights
Crestview Subdivision	58 Streetlights
Della Lane Subdivision	20 Streetlights
Fletcher's Grove Subdivision	42 Streetlights
Kinsey Heights Subdivision	28 Streetlights
Grove Lane Neighborhood	3 Streetlights
Total Streetlights	161 Streetlights

Grove Lane Neighborhood (3 Streetlights)



Kinsey Heights Subdivision (28 Streetlights)



Fletcher's Grove Subdivision (42 Streetlights)



Della Lane Subdivision (20 Streetlights)



Crestview Subdivision (58 Streetlights)



BPD Parking Lot (10 Streetlights)



Description of project scope including the number and type of lamps that are expected to be replaced under the project. The scope should clearly describe the lamps to be installed, including the number and wattage of each type, their style, and location. The scope should also provide an inventory of lamps being replaced, indicating the type, number, and wattage of each. MEA, at its discretion, may review and request additional information to verify.

The Town of Boonsboro is seeking a grant through the Streetlight and Outdoor Lighting Efficiency (Pilot) Grant Program being offered through the Maryland Energy Administration. The Town would like to upgrade (161) streetlights within the Town. The Town of Boonsboro proposes to replace (20) 175w Mercury Vapor Lamps and (141) 100W High Pressure Sodium Lamps, currently installed in streetlights throughout Town, with (161) 80W LED HID Retrofits.

An attached description of the 80W LED HID Retrofits and the items being replaced has been included. Below is an estimated cost savings that the Town will benefit from following this upgrade.

HPS100 Quantity	141	LIGHTING EFFICIENCY			INPUT WATTAGE GUIDE					
Existing HPS100 Input wattage	130	HIGH PRESSURE SODIUM LAMP			MERCURY VAPOR LAMP			METAL HALIDE LAMP		
MV175 quantity	20	Compact Fluorescent Wattage	Number of Lamps	High Efficiency, Electronic Ballast	Mercury Vapor Lamp Description	Number of Lamps	Magnetic Ballast	Metal Halide Lamp Description	Number of Lamps	Magnetic Ballast
Existing MV175 Input wattage	205	35W Med. Base	1	43	50W Med. Base	1	75	32W Med. Base	1	38
LED quantity	161	50W Med. Base	1	64	75W Med. Base	1	75	35W/39W Med. Base	1	48
LED wattage	80	70W Med. Base	1	86	100W Med. Base	1	122	50W Med. Base	1	62
Hours	6198	70W Med. Base	1	126	175W Med. Base	1	205	70W Med. Base	1	93
Energy Savings	59,190.90	70W Med. Base	1	130	175W Mogul Base	1	205	70W Double Ended	1	94
Average Cost / kWh	\$0.04	100W Mogul Base	1	188	250W Mogul Base	1	285	100W Med. Base	1	125
Projected Cost Savings	\$2,249.25	150W Med. Base	1	188	400W Mogul Base	1	454	100W Double Ended	1	130
		150W Mogul Base	1	240	400W Mogul Base	1	880	175W Mogul Base	1	210
		200W Mogul Base	1	295	1,000W Mogul Base	1	1,080	150W Med. Base	1	173
		250W Mogul Base	1	365	CANOPY/SOFFIT MERCURY VAPOR LAMP			150W Double Ended	1	185
		310W Mogul Base	1	457	Canopy/Soffit Mercury Vapor Lamp Description	Number of Lamps	Magnetic Ballast	250W Mogul Base	1	295
		400W Mogul Base	1	665	100 Watt	1	122	400W Mogul Base	1	456
		400W Mogul Base	1	840	175 Watt	1	205	400W Mogul Base	1	890
		1000W Mogul Base	1	1,100	250 Watt	1	285	1000W Mogul Base	1	1,080
		CANOPY/SOFFIT HIGH PRESSURE SODIUM LAMP			400 Watt	1	454	1500W Mogul Base	1	1,610
								1650W Mogul Base	1	1,765
								2000W Mogul Base	1	2,140





Historic
Boonsboro
1792



Product Number: 41012

Order Abbreviation: LED80HIDR8SC2MOG

General Description: 80W LED HIDr CCT Selectable Lamp (3000K/4000K/5000K)

Product Information

Life Time (L70)	50000
Operating Temperature (°C)	-40 to +50
Dimming	Yes
Abbrev. With Packaging Info.	LED80HIDR8SC2MOG 4/CS 1/SKU
Average Rated Life (hr)	50000
Base	EX39 Exclusionary Mogul
Bulb	SPECIAL
Family Brand Name	ULTRA LED HIDR
Color Temperature/CCT (K)	3000
Color Rendering Index (CRI)	80
Lumens	12000
Nominal Voltage (V)	120.00
Nominal Wattage (W)	80.00
Language Strategy	ENGLISH/FRENCH
Ordering Abbreviation	LED80HIDR8SC2MOG
UPC Code	UPC046135410123



Bill for: BOONSBORO MAYOR & CNCIL
Master Bill Account
21 N MAIN ST
BOONSBORO MD 21713

71-0003

Account Summary		Amount Due
Your previous bill was	4,616.99	
Total payments	-4,616.99	
Balance at billing on March 24, 2022	0.00	0.00
Current Basic Charges		
Potomac Edison - Consumption		984.23
Potomac Edison - Lighting		3,633.85
Total Due by Apr 13, 2022 - Please Pay This Amount		\$4,618.08

To avoid a Late Payment Charge being added to your bill, please pay by the due date.

General Information		
	Bill issued by:	
	Potomac Edison	Customer Service 1-800-686-0011
	PO Box 3615	24-Hour Emergency/Outage Reporting 1-888-544-4877
	Akron OH 44309-3615	Payment Options 1-800-736-3401

GL Account: Electric
Fund: GF
Check #: 22540
Approved: DM
Date Mailed: 4-1-22

POTOMAC EDISON SUMMARY ACCOUNT DETAIL LIST - Master Account: 210 000 852 215

Summary Account: 210 000 852 215	Current Month Bill Amount: \$ 4,618.08	Total Accounts: 2
Customer Name: BOONSBORO MAYOR & CNCIL	Total Amount Due: \$ 4,618.08	Total Billed: 2
Billing Date: March 24, 2022	Due Date: April 13, 2022	Total KWH: 17,580

Bill Type Codes: A=Actual C=Customer E=Estimate N=No Bill

Account Number	Service Address	Rate Category	Billing Period	Amount	Price to Compare	Billed KWH	Billed Load	Billed KVAR	Bill Type
110 081 679 661	STREET LIGHTS MAIN ST BOONSBORO MD 21713	PE-STLTF	02/04/2022 03/04/2022	\$4,578.59		17,394	0.0	0.0	A
110 086 053 029	CLOCK MOTOR 27 S MAIN ST BOONSBORO MD 21713	PE-GSG1F	02/02/2022 03/02/2022	\$7.17		24	0.0	0.0	A
		PE-POLF	02/02/2022 03/02/2022	\$32.32		162	0.0	0.0	A

POTOMAC EDISON ENERGY ANALYSIS REPORT

Account Number: 110 081 679 661		Service Address: STREET LIGHTS MAIN ST BOONSBORO MD 21713	
Premise: 5000493217	Portion: C19	Service From: 02/04/2022	Service To: 03/04/2022
Rate: Street Lighting Service		Measured Load: 0.0	Billing Days: 29 Avg KWH/Day: 600
			KVAR: 0.0

Description	Units
9500L SV COBRA (51)	118
22000L SV COBRA (86)	16
50000L SV COBRA (167)	5
9500L SV CPT 14FT (51)	143
11600L MH CUST (74)	6
Customer Owned LED	102

Customer Number: 0804358603 5000493217 - Street Lighting Service - PE-STLTF

Generation Charge	659.93
Transmission Charge	13.74
Energy Cost Adjustment	19.83
Administrative Credit	-36.53
Electric Distribution Investment Surcharge	14.61
Cogeneration PURPA Surcharge	240.21
Franchise Tax	10.78
MD Environmental Surcharge	2.56
Fixture Charges	3,653.46
Present Electric:	4,578.59

Account Number: 110 086 053 029		Service Address: CLOCK MOTOR 27 S MAIN ST BOONSBORO MD 21713	
Premise: 5000862004	Portion: C19	Service From: 02/02/2022	Service To: 03/02/2022
Rate: General Service		Measured Load: 0.0	Billing Days: 29 Avg KWH/Day: 1
			KVAR: 0.0

Meter Number	Previous MR	Current MR	Difference	Type of Reading	Multiplier
S329617741	477	501	24 KWH	Actual	1

Customer Number: 0804358603 5000862004 - General Service - PE-GSG1F

Generation Charge	2.06
Transmission Charge	0.11
Customer Distribution Charge	4.00
Distribution Charge	0.45
Electric Universal Service Fee	0.25
Energy Cost Adjustment	0.03
Administrative Credit	-0.05
Electric Distribution Investment Surcharge	0.02
Cogeneration PURPA Surcharge	0.18
Franchise Tax	0.01
EmPower MD Surcharge	0.11
Present Electric:	7.17

Account Number: 110 086 053 029		Service Address: CLOCK MOTOR 27 S MAIN ST BOONSBORO MD 21713	
Premise: 5000862015	Portion: C19	Service From: 02/02/2022	Service To: 03/02/2022
Rate: Outdoor & Area Lighting Service		Measured Load: 0.0	Billing Days: 29 Avg KWH/Day: 6
			KVAR: 0.0

Description	Units
21500L MV FLOOD (162)	1
SPAN LENGTH (0)	100
SPAN LENGTH (0)	1

Customer Number: 0804358603 5000862015 - Outdoor & Area Lighting Service - PE-POLF

Generation Charge	6.15
Transmission Charge	0.13
Energy Cost Adjustment	0.18
Administrative Credit	-0.34
Electric Distribution Investment Surcharge	0.14
Cogeneration PURPA Surcharge	2.24
Franchise Tax	0.10
MD Environmental Surcharge	0.02
Fixture Charges	23.70
Present Electric:	32.32

Request for Taxpayer Identification Number and Certification

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

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

Print or type. See Specific Instructions on page 3.

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

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

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

Individual/sole proprietor or single-member LLC C Corporation S Corporation Partnership Trust/estate

Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

Other (see instructions) ▶ **Municipality**

4 Exemptions (codes apply only to certain entities, not individuals; see Instructions on page 3):
Exempt payee code (if any) _____
Exemption from FATCA reporting code (if any) _____
(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.
21 North Main Street

6 City, state, and ZIP code
Boonsboro, Maryland 21713

7 List account number(s) here (optional)

Requester's name and address (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

			-				
--	--	--	---	--	--	--	--

or

Employer identification number

5	2	-	6	0	1	1	4	5	2
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Part II Certification

Under penalties of perjury, I certify that:

- 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
- 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
- I am a U.S. citizen or other U.S. person (defined below); and
- 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.

Signature of U.S. person ▶ *Kennedy A. DeWitt* Date ▶ *4-12-2022*

General Instructions

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

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

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

By signing the filled-out form, you:

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

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

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

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

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

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

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

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

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

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

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

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

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

Backup Withholding

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

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

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the instructions for Part II for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

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

Also see *Special rules for partnerships*, earlier.

What is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, later, and the instructions for the Requester of Form W-9 for more information.

Updating Your Information

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

Penalties

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

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

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

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

Specific Instructions

Line 1

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

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

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

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

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

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

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

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

Line 2

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

Line 3

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

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation
• Individual • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	Individual/sole proprietor or single-member LLC
• LLC treated as a partnership for U.S. federal tax purposes, • LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or • LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• Partnership	Partnership
• Trust/estate	Trust/estate

Line 4, Exemptions

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

Exempt payee code.

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

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

1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)

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

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

4—A foreign government or any of its political subdivisions, agencies, or instrumentalities

5—A corporation

6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession

7—A futures commission merchant registered with the Commodity Futures Trading Commission

8—A real estate investment trust

9—An entity registered at all times during the tax year under the Investment Company Act of 1940

10—A common trust fund operated by a bank under section 584(a)

11—A financial institution

12—A middleman known in the investment community as a nominee or custodian

13—A trust exempt from tax under section 664 or described in section 4947

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

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

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

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

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

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

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

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

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

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

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

G—A real estate investment trust

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

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

J—A bank as defined in section 581

K—A broker

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

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

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

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

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

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

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

Note: See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.SSA.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/Businesses and clicking on Employer Identification Number (EIN) under Starting a Business. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

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

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

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

Part II. Certification

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

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

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

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

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

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

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

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

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor ²
5. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee ¹ The actual owner ¹
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor [*]

For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity ⁴
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

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

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

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

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

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

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

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

Secure Your Tax Records From Identity Theft

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

To reduce your risk:

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

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

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

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

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

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

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

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

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.