



CO-SPONSORSHIP REQUEST PACKAGE AND APPLICATION

FY 2024

Organization Name: _____

Event Name: _____

Contact Name: _____

City Use Only

Date Received: _____

Received By: _____

Council Meeting Date: _____

*Please submit a completed package and application with all applicable attachments to: specialeventapplications@palmbayflorida.org

{Please use in Subject Line: Co-Sponsorship Request – Event Name – Organization – Event Date}

Co-Sponsorship Application

The City does not provide direct monetary funds, but in-kind services only

I. The City of Palm Bay reserves the right to refuse any request of co-sponsorship.

Non-Profit/Organization Name: _____

Event Name/Title : _____

Contact Last Name: _____ First Name: _____

Address: _____

City/State/Zip: _____

Home Phone: _____ Cell Phone: _____

Email: _____

Please select **all** applicable options:

- Free Event (required) Open to the public (required) Non-Profit / Tax exempt Government Entity

Applicant must submit a copy of their W-9 form and IRS Certification of Exemption.

All application packets must be submitted well in advance of the event, at a minimum of forty-five (45) days prior to the allotted Regular Council Meeting (RCM) Agenda date as assigned by City staff where the application will be considered. (Organization representative must attend scheduled council meeting)

Event Date(s) being requested: _____

Events that do not qualify include the following:

** Charge a fee for public participation. This includes events with an admission fee, ticket fee, and/or team/individual entry fees) includes benefit walks, runs and challenges where participation fee or team fundraising takes place.)*

** Are used to promote political parties or political advocacy groups.*

** Are primarily focused on commercial or nonprofit promotion, fundraising, or personal gain.*



Co-Sponsorship Application

The City does not provide direct monetary funds, but in-kind services only

II. The following evaluation criteria is being requested for recognition:

{Check all that apply and please explain your selections. You may attach answers as an additional sheet}

Provides public purpose by meeting one or more of the goals noted within the Co-Sponsorship Policy. ***{check all that apply}***

Promote the City as a desirable place to live, visit and do business.

Promote the City as a visitor destination, provide a positive economic impact, and/or generate tourism-associated revenue.

Enhance the quality of life and well-being of some or all residents of the community

Advance the City's commitment to and pride in being a multicultural community.

Promote cultural and artistic awareness within the City.

Please explain:

Costs for this co-sponsorship serves a public purpose by providing or expanding public services or programs.

Please explain:

The event complements current City Special Event Programming.

Please explain:

Applicant has prior experience with organizing/producing this type of event.

Please explain:

Co-Sponsorship Application

The City does not provide direct monetary funds, but in-kind services only

III. The following evaluation criteria is being requested for recognition:

Please provide your in-kind request from the city that would affect in-kind City impact for which co-sponsorship is requested. Ex: Stage, Bleachers, Tents, PD, Fee Waiver, etc.
{separate sheet can be used if necessary}

Volunteer hours the organization will provide to conduct this event, please use a list or table-format to show planning, set-up, breakdown and clean-up. *{separate sheet can be used if necessary}*

Estimated Total Hours: _____

Estimated Total Volunteers: _____

Please provide a full budget reflecting the contributions the organization will make toward the event, including all direct costs, in-kind costs, total donations, staffing costs, or other sponsorships if applicable. *{Please provide a break down on separate sheet}*

Estimated Total Monetary Contribution from Organization: _____

**Funds will be available on a first-come, first-served basis.*

**Consideration will be based on the availability of City funds at the time of the application.*

**An eligible applicant seeking co-sponsorship shall not exceed \$12,500, of in-kind General Fund impact per event, and is limited to one co-sponsorship per fiscal year, per taxpayer identification number.*

**For calculation purposes, in-kind labor is calculated for labor provided on the day(s) of event.*

Co-Sponsorship Application

The City does not provide direct monetary funds, but in-kind services only

IV. Applicant Check List

Please use this checklist to make sure you are submitting a completed Co-Sponsorship request application.

- a. A cover letter describing how the event will meet each of the evaluation criteria, as stated above, will benefit the City, its residents and visitors;
- b. A completed City Special Events Application and Agreement;
- ❖ c. In-Kind expenses/waivers from the City will be provided by the City of Palm Bay based on your response to section III and the completed special event application;
- d. A list or table of volunteer/staff hours the organization is providing to conduct the event, delineated by categories of event preparation to include (but not limited to): planning, set-up, breakdown, and clean-up;
- e. Applicant must also provide a full budget reflecting the contributions the organization will make toward the event, including all direct or in-kind costs, total donations, staffing costs, or other sponsorships if applicable;
- f. Applicant must submit a copy of their W-9 Form for Taxpayer Identification Number and Certification; and
- g. A copy of the non-profit organizations IRS Certification of Exemption.

Filing of an application is not a guarantee that co-sponsorship will be approved. Other factors may be reviewed, including but not limited to safety and liability concerns for the public, at the discretion of the City Manager. Following recommendation by the City Manager, the City Council will have the final determination as to whether the application is approved or denied, at a regularly scheduled Council meeting.

Submission Date: _____

Applicant Signature: _____



CO-SPONSORSHIP POLICY

Approved 10-7-2021

revised 11-3-2022, 2nd revision 07-20-2023

I. Defining Co-sponsorships

A co-sponsored event is defined as an event (single-day or multi-day series) that is planned and conducted by an outside non-profit organization with the assistance of City staff time, equipment, public safety services and/or the use of facilities. The City of Palm Bay allocates General Fund funds (if available) annually for the purpose of partnering with non-profit organizations in hosting community events. The City does not provide direct monetary funds for such co-sponsored events, but in-kind services only.

II. Co-Sponsorship Goals

Co-Sponsorship of in-kind services will be considered for special events designed to accomplish one or more of the following goals:

- Promote the City as a desirable place to live, visit and do business.
- Promote the City as a visitor destination, provide a positive economic impact, and/or generate tourism-associated revenue.
- Enhance the quality of life and well-being of some or all residents of the community.
- Advance the City's commitment to and pride in being a multicultural community.
- Promote cultural and artistic awareness within the City.

Since a co-sponsorship affiliation may affect the reputation of the City among its citizens and its ability to govern effectively, the City retains sole and final decision-making authority for determining the appropriateness of a co-sponsorship association and reserves the right to refuse any request for co-sponsorship. Any proposal for co-sponsorship in which the involvement of an outside entity is likely to compromise the public's perception of the City negatively or its ability to act in the public interest will be rejected. The City of Palm Bay reserves the right to refuse any request of co-sponsorship.

III. Eligibility to Apply

Events that are eligible to submit a co-sponsorship application:

- a. Must be free and open to the general public;
- b. Must be planned and conducted by a non-profit organization or other government entity.

Events that do not qualify include those that:

- a. Charge a fee for public participation. This includes events with an admission fee, ticket fee, and/or team/individual entry fees (includes benefit walks, runs, and challenges where participation fee or team fundraising takes place.)
- b. Are used to promote political parties or political advocacy groups.
- c. Are primarily focused on commercial or nonprofit promotion, fundraising, or personal gain.

IV. Evaluation Criteria

If the applicant is eligible to apply, and if funding is available in the fiscal year budget, the following additional criteria will be evaluated to determine the role and extent of any City of Palm Bay co-sponsorship:

- a. Does the program provide a public purpose by meeting one or more of the City of Palm Bay Co-Sponsorship Goals as stated above?
- b. Do the costs of such co-sponsorship serve a public purpose by providing or expanding public services or programs?
- c. Does the event complement or conflict with current City special event programming?
- d. What is the applicant's experience with organizing/producing this type of event? The City will review information related to the applicant's past history of performance (when applicable).

V. Applications

To allow sufficient time for processing and scheduling for a regularly scheduled City Council meeting, all application packets must be submitted well in advance of the event, at a minimum of forty-five (45) days prior to the allotted Regular Council Meeting (RCM) Agenda date as assigned

by City staff where the application will be considered, to the City Manager's Office and the Recreation Department by email (citymanager@palmbayflorida.org and specialeventapplications@palmbayflorida.org). The City Manager shall have discretion based on public purpose, community need/benefit to determine if a request submitted in less than forty-five (45) days can be processed. Applications shall include:

- a. A cover letter describing how the event will meet each of the evaluation criteria, as stated above, will benefit the City, its residents and visitors;
- b. A completed City Special Events Application and Agreement;
- c. A budget sheet that includes the in-kind City impact for which co-sponsorship is requested;
- d. A list of volunteer hours the organization is providing to conduct the event, delineated by categories of event preparation to include (but not limited to): planning, set-up, breakdown, and clean-up.
- e. Applicant must also provide a full budget reflecting the contributions the organization will make toward the event, including direct or in-kind costs, volunteer hours, or other sponsorships.
- f. Requesting organization must be qualified as a tax-exempt organization or government entity. Applicant must submit a copy of their W-9 Form for Taxpayer Identification Number and Certification, and a copy of their IRS Certification of Exemption with application. Individuals are not eligible to apply.
- g. Filing of an application is not a guarantee that co-sponsorship will be approved. Other factors may be reviewed, including but not limited to safety and liability concerns for the public, at the discretion of the City Manager. Following recommendation by the City Manager, the City Council will have the final determination as to whether the application is approved or denied, at a regularly scheduled Council meeting.

VI. Funding:

The following limitations shall apply to all co-sponsorship requests:

- a. Funds will be available on a first-come, first-served basis.
- b. Consideration will be based on the availability of City funds at the time of the application.
- c. An eligible applicant seeking co-sponsorship shall not exceed \$12,500, of in-kind General Fund impact per event, and is limited to one co-sponsorship per fiscal year,

per taxpayer identification number.

- d. For calculation purposes, in-kind labor is calculated for labor provided on the day(s) of event.



SPECIAL EVENTS APPLICATION AND AGREEMENT

Event Name:

Date Received by City Staff:

This application must be completed in its entirety. An incomplete application will be returned to the applicant and may delay approval and reservation of preferred date. Events must follow the City's Special Event Ordinance 2019-09. Applicant must check with all applicable City, State and Federal laws and/or permit requirements, and obtain the permits they may require.

EVENT INFORMATION

Type of Event:	Special Event-City Owned Property	Special Event-Non-City Owned
	Parade Demonstration Block Party Concert / Festival	

Venue:	Tony Rosa Community Center	Ted Whitlock Community Center
	Fred Poppe Regional Park Captains House Other	

If other, please identify:

CONTACT INFORMATION

Organization/Applicant Name:

Telephone:

Applicant Address:

Email:

Contact Person *(if different from Applicant)*:

Telephone:

Email:

NAME / TITLE OF EVENT

Name / Title of Event:

Description of Event:

Anticipated Number of Attendees:

Open to the Public:

Yes

No

NOTICE: For every 250 people attending, you need one certified crowd manager.

Will you be charging an admission fee:

Yes

No

If yes, how much?:

Date(s) of Event:

Setup Start Time:

Event Start Time:

Break Down Time:

Event End Time:

ROAD / TRAFFIC NEEDS

Will you be requesting any road closures? Yes No

Name of specific street/road:

Times of Road Closure:

Please include all roads to be closed on the site map that is submitted, including location of any barricades, cones, etc. Applicant must provide written notification to each occupant within the proposed event area at least two weeks prior to the event.

TEMPORARY STRUCTURES

Will you have Temporary Structures? Yes No

Booth If yes, how many?: Measurements:

Tent If yes, how many?: Measurements:

If the tent is over 800 square feet in size, the tent will require a permit from our City Building Department.

Inflatables If yes, how many?: Measurements:

Other

All items above must be clearly marked with all details on the site map that is submitted.

MUSIC INFORMATION

Will music be provided at your event? Yes No

Will there be sound amplification? Yes No

Band DJ Stereo System Other

List sound/equipment provider:

Applicant must adhere to the City of Palm Bay Special Event Ordinance Number 2019-09. The maximum permissible sound level is 65db at the event boundary. If the adjacent land use is residential, the level may not exceed 55db.

FOOD / VENDORS

Will there be food? Yes No Provided at a charge? Yes No

Will there be soft drinks/water? Yes No Provided at a charge? Yes No

Will there be vendors? Yes No If yes, how many vendors?

If yes, what kind? Cooking Vendor Non-Cooking Vendor

A Business Tax Receipt and Department of Health Certificate is required for the sale or distribution of food. Already prepared food must be approved by the Department of Health prior to the event. All vendors location must be clearly marked on the site map that is submitted.

ALCOHOL

Will there be alcohol? Yes No Provided at a charge? Yes No
 Beer Wine Liquor

A State license is required for alcohol sales and can be obtained from the Florida Division of Alcoholic Beverages. The sale of alcoholic beverages must follow the liquor control regulations of the City and the State of Florida.

MISCELLANEOUS

Will off-site parking be used at the event? Yes No If yes, location?
Will you need electricity? Yes No Will you be using generators? Yes No
Are you providing additional dumpsters? Yes No If yes, provider name:
Are you providing additional toilets? Yes No If yes, provider name:
How many additional toilets will you have? How many toilets will be ADA Accessible?

NOTICE: You must have at least one ADA Accessible portable toilet for your event.

Will there be first-aid stations? Yes No Will there be amusement rides? Yes No
Will there be fireworks? Yes No Will there be fire? Yes No

SERVICES REQUESTED BY APPLICANT:

Police Officer(s) If yes, how many?

The City reserves the right to assess the need for additional City services.

Please be aware that employing a service member incurs a fee for each person requested for your event. Each police officer requested is a paid, off-duty detail and forms/applications will be sent from the PD for request review.

SITE PLAN REQUIREMENTS

Detailed Site Plans are required for special events on City-owned and non-City-owned properties.

A preliminary site plan for city-owned property shall be submitted no less than thirty (30) days before the event. A final site plan must be submitted no less than fifteen (15) days before the event.

A preliminary site plan for non-city-owned property shall be submitted no less than ten (10) days before the event. A final site plan must be submitted no less than five (5) days before the event.

****Please refer to the City of Palm Bay Special Event Ordinance Number 2019-09 for full details regarding the Site Plan Requirements****

INSURANCE REQUIREMENTS

Applicants for a Special Event on City property must follow the insurance requirements as described in the City of Palm Bay Special Events Ordinance Number 2019-09:

- Commercial General Liability
- Worker's Compensation and Employer's Liability
- Liquor Liability (if alcoholic beverages are to be sold, served, or consumed at the event)

The City must be provided with a Certificate of Insurance listing the "City of Palm Bay" as the Certificate Holder and naming the "City of Palm Bay" as an additional insured. The insurance requirements must be met not less than fifteen days (15) days prior to the scheduled event.

****Please refer to the City of Palm Bay Special Event Ordinance Number 2019-19 for full details regarding the insurance requirements for Special Events held on City owned property****

APPLICANT SIGNATURE

I hereby certify that the information provided in this application is true and correct and agree to adhere to the City of Palm Bay Special Events Ordinance 2019-09.

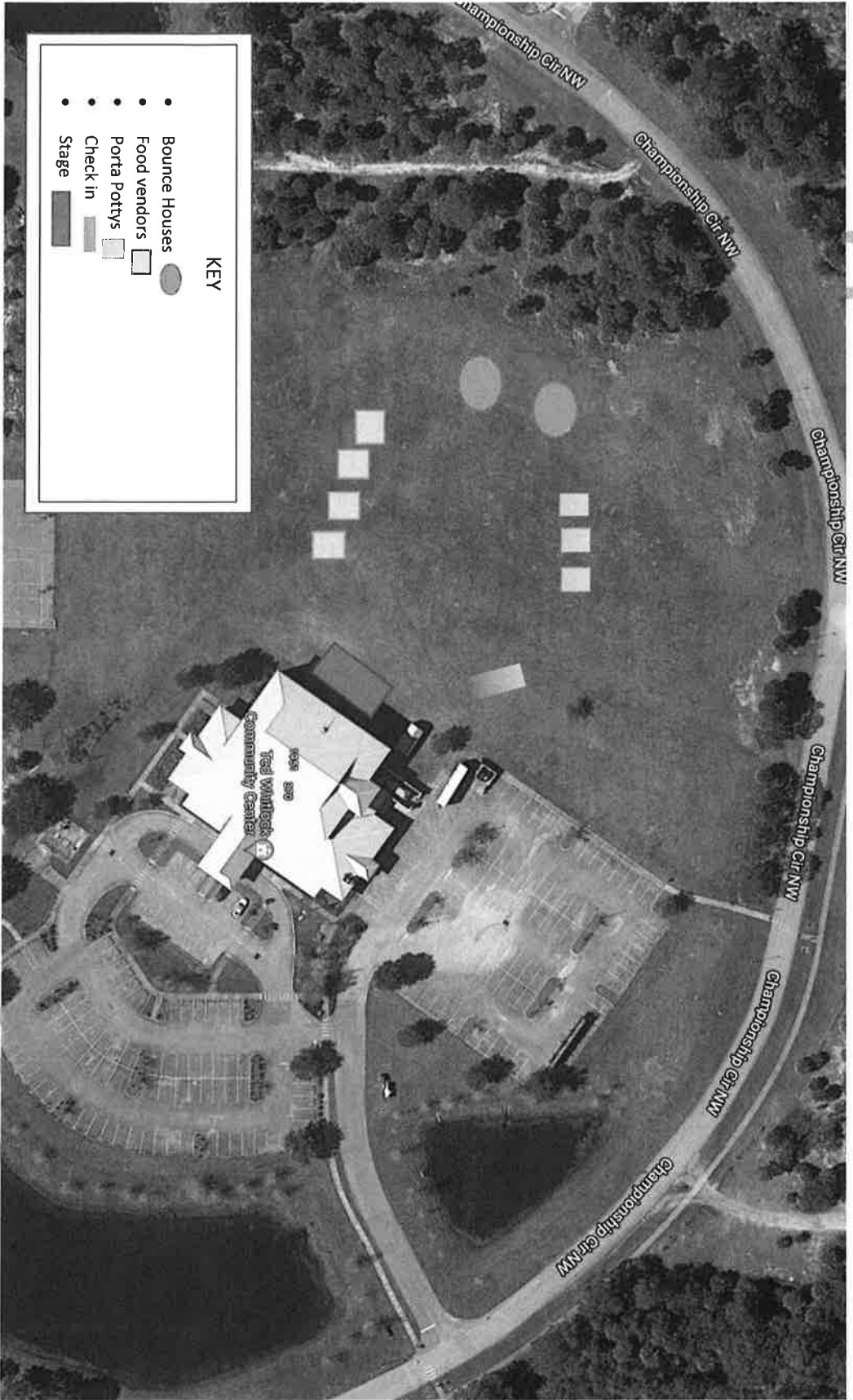
Applicant (Required)

Date (Required)

If you are submitting this document electronically, please email this document to:
specialeventapplications@pbfl.org

**An attachment notating the approval by the pertinent
City of Palm Bay Departments will follow this page.**

Example Site Plan



Request for Taxpayer Identification Number and Certification

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

Print or type See Specific Instructions on page 2.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.		
	2 Business name/disregarded entity name, if different from above		
	3 Check appropriate box for federal tax classification; check only one of the following seven boxes: <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input type="checkbox"/> Other (see instructions) ▶ _____		4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>
	5 Address (number, street, and apt. or suite no.)		Requester's name and address (optional)
	6 City, state, and ZIP code		
	7 List account number(s) here (optional)		

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number									
-				-					
or									
Employer identification number									
-									

Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

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 on page 3.

Sign Here	Signature of U.S. person ▶	Date ▶
------------------	----------------------------	--------

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.
Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/fw9.

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? on page 2.*
- By signing the filled-out form, you:
- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
 - Certify that you are not subject to backup withholding, or
 - 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
 - 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?* on page 2 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 Publication 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 28% 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 Part II instructions on page 3 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* on page 3 and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships* above.

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* on page 3 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, list first, and then circle, the name of the person or entity whose number you entered in Part I of 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.