

VERSION [1.0]  
JANUARY 1, 2014



UP-FRONT INCENTIVE  
REQUIREMENTS &  
ENROLLMENT DOCUMENTS  
(Solar Water Heating Systems)

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Trico Electric Cooperative, Inc., is an equal employment opportunity provider and employer.

# SunWatts Program Overview (SWH)

- 1) Customer must be a Trico member, with an active Trico electric service and the Solar Water Heating (SWH) system must be sited in Trico's service territory.
- 2) Customer must install a qualifying SWH system. All SWH systems must meet the system and installation requirements as outlined by the OG-300 rating of the national Solar Rating and Certification Corporation (SRCC)

## OC-300 Minimum Standards Include:

- a. Solar collector meets SRCC Standard 100, "Test Methods and Minimum Standards for Certifying Solar Collectors." The solar collector must also be rated according to SRCC Document RM-1, "Methodology for Determining the Thermal Performance Ratings of Solar Collectors."
  - b. For passive systems (ICS, self-pumping and ther-mosyphon), the system must meet SRCC TM-1 standard, "SDWH System and Component Test Protocols."
  - c. All components must be installed in accordance with the manufacturer's instructions.
  - d. Documented proof that the system meets SRCC minimum standards for reliability, safety, operation, servicing and installations
  - e. Installation must be completed in a professional, workmanlike and safe manner. For a complete list of standards, visit: [www.solar-rating.org](http://www.solar-rating.org)
- 3) To enroll in Trico's SunWatts Incentive program, the member/contractor must submit the following documents **PRIOR** to the system being installed:
    - a. Solar Water Heating OG-300 Rebate Form
    - b. Up-Front Incentive Renewable Energy Credit Purchase Agreement
    - c. Copy of equipment specifications per SRCC website
    - d. Diagrams/drawings (if applicable)
    - e. Required permits/application
    - f. System quote showing total cost of system
    - g. Completed W-9 Form
  - 4) Trico will review the enrollment documents listed above for program requirement compliance and will notify the member/contractor of the following:
    - a. If the system complies, the application will be assigned a position on Trico's Rebate Reservation List, the member will be mailed an Acceptance Letter, and the system installment can commence.
    - b. If the system does not comply, the enrollment documents will be denied and the member/contractor will be notified. The member/contractor can re-submit the application with corrections; however, until the revised application is submitted:
      - i. The application will not be assigned a position on Trico's Rebate Reservation List
      - ii. Funding will not be reserved for the member's incentive
      - iii. The installment of the system will not be approved to move forward

- 5) All systems must be installed and inspected by the member's local jurisdiction within six (6) months of Trico's receipt of the completed enrollment documents listed above. If the system is not installed and inspected within this time period, the member/contractor will be notified that the application has been cancelled and that it was removed from Trico's Rebate Reservation List. The member can re-apply for an incentive (subject to the terms and condition of Trico's Renewable Energy Standard and Tariff (REST) in effect at the time the new enrollment documents are submitted and approved).
- 6) Systems that are installed and inspected by the member's local jurisdiction within six (6) months of Trico's receipt of the completed enrollment documents listed above are required to:
  - a. Request that Trico perform its inspection of the SWH system
  - b. Submit to Trico the following:
    - i. Copy of approved permits
    - ii. Copy of final drawings containing all revisions of changes made during the installation
    - iii. Copy of final paid invoice
- 7) Once the unit is installed and operational, as the owner of the system, the member is responsible for maintaining it. The member is also solely responsible for arranging and paying for annual service inspections as well as normal repairs to the unit, including labor.
- 8) A member's incentive will be funded in the order it was assigned on Trico's Rebate Reservation List (Trico reserves the right to refuse payment of a rebate based on the following, including but not limited to: failure to meet the qualifications as set forth in enrollment documents, incomplete enrollment materials, insufficient system testing or certification, installation and/or testing/certification by an unlicensed electrician, etc.)
- 9) Completed SunWatts Enrollment Forms can be mailed/emailed to Trico at:

Trico Electric Cooperative  
Attn: SunWatts  
PO Box 930  
Marana, AZ 85653

Questions?

Email: [sunwatts@trico.coop](mailto:sunwatts@trico.coop)

Phone: (520) 744-2944, ext. 1524

# Solar Water Heating OG-300 Rebate Form

## **Member Information:**

Member's Name: \_\_\_\_\_

Spouse's Name: \_\_\_\_\_

Member's Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_

Primary Phone Number(s): \_\_\_\_\_

Account Number: \_\_\_\_\_ Email Address (optional): \_\_\_\_\_

## **System Information:**

System Model Name	OG-30 Certification Number	Collector Panel Manufacturer	Collector Panel Name	Solar Tank Vol (g)	Aux Tank Vol (g)

Estimated Annual kWh Savings Based on OG300/SRCC Rating: \_\_\_\_\_ kWh

Do all components match the components called for on the SRCC Certification Rating? \_\_\_\_\_ Yes \_\_\_\_\_ No

## **Product Information:**

Has a City/County Permit been secured: \_\_\_\_\_ Yes \_\_\_\_\_ No

Does this installation meet all ACC and Trico Interconnection/REST requirements? \_\_\_\_\_ Yes \_\_\_\_\_ No

## **Installer Information:**

Installer Name: \_\_\_\_\_

Business Address: \_\_\_\_\_

Primary Phone Number: \_\_\_\_\_ Installer License Number: \_\_\_\_\_

Installer Signature: \_\_\_\_\_ Email Address: \_\_\_\_\_

## **Assignment of Payment:**

If you wish to assign your payment to a third-party, please select "yes" below and complete the "Assignment of Payment Rights" form included in this application.

\_\_\_\_\_ Yes \_\_\_\_\_ No

# Solar Water Heating OG-300 Rebate Form

**Project Cost:**

Equipment/PV Cost:	Labor Cost:	Finance Cost (if applicable):	Total Cost:

**Incentive Calculation:**

Estimated Annual kWh Savings Based on OG300/SRCC Rating \_\_\_\_\_ kWh X \$0.40\*

= Total Utility Up Front Incentive \$ \_\_\_\_\_ \*

**\* Rebate amount in affect at the time the application is approved will apply.**

Member's Name (printed): \_\_\_\_\_

Spouse's Name (printed): \_\_\_\_\_

Member's Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Spouse's Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**All submittals to Trico for the SunWatts Program should be mailed to:**

Trico Electric Cooperative  
Attn: SunWatts  
PO Box 930  
Marana, AZ 85653

Submittals (.PDF format ONLY) can also be sent electronically to:

[SunWatts@trico.coop](mailto:SunWatts@trico.coop)



## Up-Front Incentive Renewable Energy Credit Purchase Agreement (Residential Solar Water Heating)

This Up-Front Incentive Renewable Energy Credit Purchase Agreement (“**Agreement**”) is hereby made and entered into this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, (“**Effective Date**”) by and between Trico Electric Cooperative, Inc., a non-profit corporation organized and existing under the laws of the State of Arizona (“**Trico**”), and \_\_\_\_\_ (“**Member**”). Trico and Member may be referred to individually herein as a “**Party**” or collectively as the “**Parties**.”

### RECITALS

A. Trico desires to increase the number of renewable electricity generation facilities and the consumption of renewable energy within its service territory, while concurrently reducing the cost of such renewable systems for its Members;

B. Member intends to install, maintain and own a renewable electricity generation system and will have title to the RECs (as defined below) associated with such system;

C. Trico is subject to certain state regulatory requirements governing its use of renewable resources to supply energy to its Members, including those provided under the Renewable Energy Standard and Tariff (as defined below);

D. To further Trico’s continuing commitment to develop and encourage the use of renewable energy resources and to better ensure compliance with regulatory requirements, Trico has implemented a REC purchase program to provide financial incentives to its Members to install renewable generating equipment; and

E. Member desires to participate in Trico’s REC purchase program and Trico desires for Member to participate in the program.

In consideration of the above recitals and the mutual agreement of the Parties set forth below, the following terms and conditions shall apply to this Agreement.

## AGREEMENT

### 1. DEFINITIONS

1.1 “Acceptance Test” means an inspection and/or other verification performed by Trico to confirm the Member System has been installed and operates in conformance with the Program reservation for the Member System and the System Qualifications.

1.2 “Member System” means the solar water heating system located at the Premises.

1.3 “Installation Deadline” means the date that is six (6) months after the Reservation Confirmation Date.

1.4 “Premises” means Member’s facilities located at \_\_\_\_\_.

1.5 “Program” means the Trico Electric Cooperative, Inc. SunWatts Residential and Commercial Rebate Program for solar water heating systems, as may be amended from time to time.

1.6 “Reservation Confirmation Date” means the date the project application for the Member System is approved by Trico under the Program.

1.7 “REC” means any and all environmental credits, attributes and benefits, including greenhouse gas or emissions reductions and any associated credits, environmental air quality credits, offsets, allowances and benefits howsoever entitled, actual SO<sub>2</sub>, NO<sub>x</sub>, CO<sub>2</sub>, CO, Carbon, VOC, mercury, and other emissions avoided, credits towards achieving local, national or international renewable portfolio standards, green tags, and any and all other green energy or other environmental benefits associated with the generation of renewable energy (regardless of how any present or future law or regulation attributes or allocates such characteristics), including those created under the REST.

1.8 “Renewable Energy Standard and Tariff” or “REST” means the Arizona Renewable Energy Standard and Tariff codified at A.A.C. R14-2-1801 *et seq.*, as may be amended from time to time.

1.9 “System Qualifications” means all equipment, installation and other general requirements pertaining to solar water heating systems as set forth in the Program.

1.10 “Term” shall have the meaning set forth in Section 14.1 below.

1.11 “Up Front Incentive” or “UFI” means a one-time incentive payment based on the Member System capacity or estimated energy kilowatt-hour (“kWh) production, as applicable, rather than on measured system output.



**2. PROGRAM TIMELINE**

Member agrees to perform its obligations with respect to the Member System hereunder in an expeditious manner, including, but not limited to, adhering to the Program requirements set forth in the SunWatts Solar Water Heating Guide available on the Trico website at [www.trico.coop](http://www.trico.coop). Failure to perform such obligations may result in cancellation of the Member System Program reservation.

**3. MEMBER RENEWABLE ENERGY SYSTEM**

Member owns the Member System and shall be solely responsible for the cost, operation and maintenance of the Member System. The Parties acknowledge and agree that to qualify for participation in the Program; the Member System must comply with all System Qualifications and Program requirements.

**4. SYSTEM INSTALLATION**

The Member System must have been installed at the Premises in accordance with the installation requirements set forth in the System Qualifications and the Program. Member shall be solely responsible for the installation of the Member System, including selecting a qualified installer and paying all installation costs and expenses.

**5. ACCEPTANCE TEST AND INSPECTIONS**

Member will notify Trico when the installation of the Member System is complete by providing Trico with a copy of the applicable city/county final inspection permit associated with the installation. Following its receipt of such notice and inspection permit, Trico will perform an Acceptance Test on the Member System to verify the installation and system performance are in compliance with the System Qualifications. If Trico determines the Member System is not in compliance with the System Qualifications for any reason, Trico will notify Member of such noncompliance. Trico will have no further obligation under this Agreement until all such deficiencies are remedied by Member to Trico's reasonable satisfaction and the Member System is in compliance with the System Qualifications. Unless otherwise indicated in the Member System reservation request, Trico shall have the right to conduct periodic inspections of the Member System during the Term upon notice to Member. Such inspections may include, without limitation, reading the Member System's solar production and/or performance meter as necessary to verify compliance with the System Qualifications. Member shall provide Trico with reasonable access to the Member System to conduct any such inspection.

**6. UP-FRONT INCENTIVE PAYMENT**

6.1 Conditions Precedent. Subject to (i) Member's execution and delivery of this Agreement and delivery of a properly completed Form W-9 to Trico, (ii) Trico's receipt of a copy of the applicable city/county final inspection permit, (iii) Trico's determination that the Member System is in compliance with the Program and System Qualifications (including by passing any required Acceptance Test), and (iv) the Member System being operational by the Installation Deadline, Trico shall pay Member the UFI described in this Section 6.

6.2 Member System UFI. Trico shall pay Member a UFI for the Member System in the amount of \$\_\_\_\_\_ per kilowatt hour of energy saved during the System's first year of operation, as determined by Trico during the Member System Acceptance Test.

6.3 Payments. Any UFI payment determined by Trico to be owed to Member hereunder shall be paid to Member subject to the terms of the Program.

6.4 Payments Constitute Taxable Income. The IRS considers any UFI payment made to Member to be taxable income to Member, even if the payment is assigned to a third party. Accordingly, Member shall deliver to Trico a properly completed IRS Form W-9 prior to Trico's execution of this Agreement to enable Trico to issue an IRS-required Form 1099 for any UFI payment made to Member.

## **7. OWNERSHIP OF RENEWABLE ENERGY CREDITS**

Member hereby irrevocably and unconditionally assigns and transfers to Trico any and all RECs derived from the installation and use of the Member System during the Term. The Parties acknowledge and agree that Member has no right, title or interest in or to any RECs resulting from the installation and use of the Member System, whether under this Agreement or otherwise, and, accordingly Member has no right to and will not attempt to sell, trade, assign or otherwise transfer, or permit to be sold, traded, assigned or otherwise transferred, any such RECs. Member shall not sell, trade, assign or otherwise transfer, or permit to be sold, traded, assigned or otherwise transferred, any RECs derived from the installation and use of the Member System to any party other than Trico during such time Trico is entitled to receive such RECs hereunder. Upon Trico's request, Member shall provide Trico with reasonable documentation evidencing its ownership of such RECs and transfer thereof to Trico.

## **8. SYSTEM ELECTRIC OUTPUT**

The ownership of rights concerning the electrical output of the Member System is addressed in a separate agreement hereto.

## **9. MEMBER SYSTEM REMOVAL**

Neither the Member System nor any components thereof may be removed from the Premises during the Term without Trico's prior written consent. Any such removal of the Member System shall constitute a material breach of this Agreement and will subject the Member to the UFI refund obligations set forth in Section 14.5 below, including if Member has assigned the UFI payment to any third party.

## **10. MEMBER REPRESENTATIONS**

The Member hereby represents and warrants to Trico that the following statements are true and correct as of the Effective Date and will be true and correct at the time of any transfer by Member to Trico of any RECs hereunder:

10.1 Member is the true and lawful owner of, and has good title to, all RECs transferred from Member to Trico hereunder, free and clear of all liens and encumbrances;

10.2 Each REC transferred from Member to Trico hereunder meets the requirements of the REST;

10.3 To Member's knowledge, no third party, has sold, traded, assigned or otherwise transferred any RECs due to be transferred from Member to Trico hereunder to any party other than Trico;

10.4 Member has the full power and authority to execute and deliver this Agreement and to perform its obligations hereunder, including, without limitation, the transfer of any RECs to Trico; and

10.5 Member is in full compliance with all applicable federal, state and local laws, regulations, ordinances and codes governing the production and/or sale of electricity.

**11. WARRANTY**

TRICO MAKES NO REPRESENTATIONS OR WARRANTIES OF ANY KIND HEREUNDER, EXPRESS OR IMPLIED, INCLUDING, WITHOUT LIMITATION, ANY IMPLIED WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE WITH RESPECT TO ITS PERFORMANCE HEREUNDER. WITHOUT LIMITING THE GENERALITY OF THE FOREGOING, TRICO MAKES NO REPRESENTATIONS OR WARRANTIES WITH RESPECT TO THE MEMBER SYSTEM, ITS OPERATION, SAFETY, INSTALLATION OR COMPLIANCE WITH ANY BUILDING OR SAFETY CODES, RULES OR REGULATIONS, AND TO THE MAXIMUM EXTENT PERMITTED BY LAW, TRICO HEREBY DISCLAIMS ANY AND ALL LIABILITY ASSOCIATED THEREWITH.

TRICO IS NOT RESPONSIBLE FOR THE PROTECTION OF THE GENERATION SYSTEM, OR AND OTHER PORTION OF THE MEMBER'S ELECTRICAL EQUIPMENT. THE MEMBER IS FULLY AND SOLELY RESPONSIBLE FOR PROTECTING THEIR EQUIPMENT IN A MANNER TO PREVENT ANY FAULTS OR OTHER DISTURBANCES FROM DAMAGING THE GENERATOR AND/OR THE MEMBER'S EQUIPMENT.

**12. LIMITATION OF LIABILITY**

TRICO'S ENTIRE LIABILITY ARISING OUT OF ITS PERFORMANCE UNDER THIS AGREEMENT SHALL BE LIMITED TO DIRECT ACTUAL DAMAGES STEMMING FROM CLAIMS DIRECTLY ATTRIBUTABLE TO TRICO'S GROSS NEGLIGENCE OR WILLFUL MISCONDUCT. IN NO EVENT SHALL TRICO, ITS EMPLOYEES OR AGENTS BE LIABLE TO MEMBER FOR ANY SPECIAL, INDIRECT, PUNITIVE OR CONSEQUENTIAL DAMAGE, HOWEVER CAUSED, RESULTING FROM TRICO'S PERFORMANCE HEREUNDER.

**13. INDEMNIFICATION**

Member agrees to indemnify, defend and hold harmless Trico, its affiliates and parent, and all their officers, directors, shareholders, employees and agents from and against any and all costs, claims, liability, judgments and expenses of any nature whatsoever, which arise from damage to property or from injury or death which occurs as a result of the lease, purchase, installation, use or maintenance of the Member System. The obligation to indemnify hereunder shall survive termination of this Agreement.

## 14. **TERM AND TERMINATION**

14.1 **Term.** This Agreement shall commence on the Effective Date and, unless earlier terminated as provided herein, shall continue for 20 full calendar years after the Member System passes the Acceptance Test (the “Term”).

14.2 **Termination.** Trico may terminate this Agreement:

- i. on thirty (30) days written notice to Member in the event Member commits a material breach of this Agreement or the Program, and fails to cure the same within such thirty (30) day period;
- ii. immediately upon written notice to Member in the event that Member:  
(a) makes an assignment or any general arrangement for the benefit of creditors; (b) files a petition or otherwise commences, authorizes or acquiesces in the commencement of a proceeding or cause under the bankruptcy or similar law for the protection of creditors, or has such petition filed against it and such proceeding remains undismissed for thirty (30) days after filing; or (c) otherwise becomes bankrupt or insolvent (however evidenced);
- iii. upon (30) days prior written notice to Member if the Member System is not in compliance with the System Qualifications (including by passing the Acceptance Test) by the Installation Deadline and Trico does not grant an extension; or
- iv. immediately upon written notice to Member in the event the Member System Program reservation is cancelled by Trico under the Program.

14.3 **Force Majeure.** Either Trico or Member may terminate the Agreement as provided in Section 15.8 below.

14.4 **Mutual Agreement.** The Agreement may be terminated at any time by mutual written agreement of the Trico and Member.

14.5 **Effect of Termination.** In the event of Trico’s termination of the Agreement for Member’s breach under Section 14.2 (i)(including as a result of the removal of the Member System from the Premises in violation of Section 9 above), Section 14.2(ii), 14.2(iii), or 14.3 above, or if the Parties terminate the Agreement under Section 14.4 above, in addition to any other legal rights and remedies available to Trico, Member shall immediately refund to Trico a pro-rata amount of the UFI paid to Member hereunder corresponding to the number of months remaining in the Term. In the event of Trico’s termination of this Agreement under Section 14.2(iv) or 14.2(v) above, no Party shall have any further obligation to any other Party hereunder and no Party shall have any liability to any other stemming from such termination.

## 15. **MISCELLANEOUS**

15.1 **Modification, Waiver and Severability.** This Agreement may not be modified or supplemented except by written instrument signed by the Parties. No waiver of any default or breach hereof shall be deemed a waiver of any other default or breach thereof. If any part of this Agreement is declared void and/or unenforceable,

such part shall be deemed severed from this Agreement which shall otherwise remain in full force and effect.

15.2 Assignment. This Agreement and the rights, duties, and obligations hereunder may not be assigned or delegated by the Member without the prior written consent of Trico.

15.3 Governing Law and Venue. This Agreement shall be governed by the laws of the State of Arizona without regard to the choice of law provisions thereof. Venue for any dispute arising hereunder shall be any court of competent jurisdiction located in Pima County, Arizona.

15.4 Entire Agreement. This Agreement is the final integration of the agreement between the Parties with respect to the matters covered by it and supersedes any prior understanding or agreements, oral or written, with respect thereto.

15.5 Counterparts. This Agreement may be executed in any number of counterparts, all of which taken together shall constitute one and the same agreement.

15.6 Titles and Captions. Titles or captions contained in this Agreement are inserted for convenience and for reference only and in no way define, limit, extend, or describe the scope of this Agreement or the intent of any provision hereof.

15.7 Expenses and Attorney's Fees. In any action between the Parties to enforce any of the terms of this Agreement, the prevailing Party or Parties shall be entitled to recover expenses, including reasonable attorney's fees.

15.8 Force Majeure. No Party shall be liable to any other Party for failure to perform its obligations hereunder to the extent such failure results from causes beyond its reasonable control, including strikes, climatic conditions, acts of God, or governmental laws, regulations, orders or requirements (each a "**Force Majeure Event**"). Provided, if any Force Majeure Event claimed by a Party continues for an uninterrupted period of more than one hundred and eighty (180) days, then the other Party may, at any time following the end of such period, terminate this Agreement immediately upon written notice to the affected Party or Parties, without further obligation to any Party, except as to payment of any costs and liabilities incurred before the effective date of such termination or otherwise expressly set forth herein.

15.9 Member Sale of Premises. In the event Member sells or otherwise transfers the Premises, Member's successor-in-interest shall expressly assume all of Member's obligations hereunder in writing by executing an assignment and Assumption Agreement in the form of Attachment A attached hereto and incorporated herein (the "**Assignment Agreement**"), and this Agreement shall not be affected, nor shall Trico's rights hereunder be disturbed in any way, including, without limitation, Trico's continued right to all RECs assigned pursuant to Section 7 hereunder. Member shall provide Trico with an executed Assignment Agreement at the time of the sale or transfer of the Premises. Any failure to comply with this provision shall be considered a material breach of the Agreement.

15.10 Compliance with Law. Member shall comply with all applicable federal, state and local laws, regulations, ordinances and codes at all times in performing under this Agreement.

15.11 Survival. After expiration or termination of this Agreement, those provisions which specifically provide for survival beyond expiration or termination, and all provisions, regarding warranty, limitation of liability and indemnity shall survive indefinitely or until the expiration of the time period specified elsewhere in this Agreement with respect to the provision in question.

15.12 No Third-Party Beneficiaries. This Agreement shall not confer any rights or remedies upon any person other than the Parties and their respective successors and permitted assigns.

15.13 Taxes. Member shall pay all local, state and federal taxes, levies, duties and assessments of every nature whatsoever which may be imposed or due in connection with the RECs sold to Trico hereunder. Member shall hold Trico harmless from any and all future liability on account of any and all such taxes, levies, duties, and assessments.

15.14 Notices. All notices under this Agreement shall be in writing and shall be given by personal service (including receipted confirmed facsimile), or by certified or registered mail, return receipt requested, or by recognized overnight courier service, to the Parties at the addresses set forth below. All notices shall be deemed given upon the actual receipt thereof.

**Trico:** **Trico Electric Cooperative, Inc.**  
8600 W. Tangerine Road  
Marana, Arizona 85658  
Fax: (520) 682-4887  
Attn: SunWatts

**Member:** \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Phone: \_\_\_\_\_  
Fax: \_\_\_\_\_

**[signatures on following page]**

**ACCEPTED AND AGREED** as of the Effective Date.

**TRICO ELECTRIC COOPERATIVE, INC.**

By: \_\_\_\_\_

Title: \_\_\_\_\_

**MEMBER**

By: \_\_\_\_\_

Title: \_\_\_\_\_

**ATTACHMENT A**  
**FORM OF**  
**ASSIGNMENT AND ASSUMPTION AGREEMENT**  
*(see attached)*



**ASSIGNMENT AND ASSUMPTION AGREEMENT**

This Assignment and Assumption Agreement (the "Assignment") dated as of \_\_\_\_\_ 20\_\_ ("Effective Date"), is made between and among \_\_\_\_\_ ("Seller"), \_\_\_\_\_ ("Buyer") and Trico Electric Cooperative, Inc. ("Trico"). Seller, Buyer and Trico may be referred to herein collectively as the "Parties" or individually as a "Party."

**RECITALS**

Seller is a party to an Up-Front Incentive Renewable Energy Credit Purchase Agreement with Trico dated \_\_\_\_\_, 20\_\_\_\_ (the "REC Agreement"). The REC Agreement pertains to the Member System (as defined in the REC Agreement) located at \_\_\_\_\_ (the "Premises") that the Seller intends to sell to the Buyer; and

The REC Agreement requires that any purchaser of the Premises assume Seller's obligations under the REC Agreement. Incident to the sale of the Premises by Seller to Buyer, the Parties desire to effect the required assumption by this Assignment.

NOW, THEREFORE, in consideration of these premises and of the mutual promises herein contained, the Parties hereby agree as follows:

**AGREEMENT**

- ASSIGNMENT.** Incident to the sale of the Premises, Seller hereby assigns and transfers to Buyer the REC Agreement and all of Seller's right, interest, obligations and liabilities thereunder, effective upon the sale of the Premises. Buyer hereby accepts the assignment of the REC Agreement from Seller, and assumes all of Seller's obligations and liabilities thereunder, effective upon the sale of the Premises. Trico and Lessor hereby consent to such assignment and assumption of the REC Agreement. The Assignment does not affect the REC Agreement or Trico's rights thereunder, including, without limitation, Trico's continued right to any credits assigned thereunder.
- MISCELLANEOUS.** This Assignment may not be modified or supplemented except by written instrument signed by the Parties. This Assignment and the rights, duties, and obligations hereunder may not be assigned or delegated by Buyer or Seller without the prior written consent of the Trico. This Assignment may be executed in any number of counterparts, all of which taken together shall constitute one and the same agreement.

**ACCEPTED AND AGREED** as of the Effective Date.

**BUYER**

**SELLER**

By: \_\_\_\_\_  
Name: \_\_\_\_\_

By: \_\_\_\_\_  
Name: \_\_\_\_\_

**TRICO ELECTRIC COOPERATIVE, INC.**

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_

# Assignment of Payment Rights

This assignment of Payment Rights is entered into as of the last date of execution below between the Assignor and the Assignee as defined herein. Assignor and Assignee are at times referred to herein collectively as the "Parties."

**Assignor:**

Member Name: \_\_\_\_\_

Member Account No.: \_\_\_\_\_

Address: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Assignee:**

Company Name: \_\_\_\_\_

Contact Person: \_\_\_\_\_

Business Address: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Assignor, Assignee and Trico Electric Cooperative, Inc. (Trico) entered into an Up-Front Incentive Renewable Energy Credit Purchase Agreement for Solar Water Heating Systems, dated \_\_\_\_\_, which among other items, the Assignor agreed to sell Renewable Energy Credits (RECs) to Trico and Trico agreed to purchase the RECs by paying a renewable incentive to the Assignor. The Assignor now wishes to assign the renewable incentive payment to the Assignee.

NOW, THEREFORE, in consideration of the mutual covenants of the Parties contained herein, and other good and valuable consideration the Parties agree as follows:

Assignor does hereby assign, convey and transfer unto Assignee, all of the Assignor's rights, title and interest in and to any and all payments received by, or due to, Assignor for the sale or transfer of the REC's to Trico Electric Cooperative (collectively, the "Payment Rights").

Assignee hereby accepts the transfer of such Payment Rights from Assignor and designates that such payments shall be directed to the Assignee address identified above.

# Assignment of Payment Rights

IN WITNESS WHEREOF, the Parties hereto have executed this Assignment on the dates shown following their respective names below.

**Assignor:**

Print Name: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

**Assignee:**

Print Name: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

# Request for Taxpayer Identification Number and Certification

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

<b>Print or type See Specific Instructions on page 2.</b>	Name (as shown on your income tax return)	
	Business name/disregarded entity name, if different from above	
	Check appropriate box for federal tax classification: <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate  <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) * _____  <input type="checkbox"/> Other (see instructions) * _____	Exemptions (see instructions):  Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	City, state, and ZIP code	
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 the "Name" line to avoid backup withholding. For individuals, this is 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.

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

Social security number									
				-			-		

Employer identification number									
				-					

## Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. citizen or other U.S. person (defined below), and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

<b>Sign Here</b>	Signature of U.S. person *	Date *
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## General Instructions

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

**Future developments.** The IRS has created a page on [www.irs.gov](http://www.irs.gov) for information about Form W-9, at [www.irs.gov/w9](http://www.irs.gov/w9). Information about any future developments affecting Form W-9 (such as legislation enacted after we release it) will be posted on that page.

### Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, payments made to you in settlement of payment card and third party network transactions, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

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.

**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.

**What is backup withholding?** Persons making certain payments to you must under certain conditions withhold and pay to the IRS a percentage 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* on page 1.

**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

### Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

**Sole proprietor.** Enter your individual name as shown on your income tax return on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name/disregarded entity name" line.

**Partnership, C Corporation, or S Corporation.** Enter the entity's name on the "Name" line and any business, trade, or "doing business as (DBA) name" on the "Business name/disregarded entity name" line.

**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 Regulation section 301.7701-2(c)(2)(iii). Enter the owner's name on the "Name" line. The name of the entity entered on the "Name" line should never be a disregarded entity. The name on the "Name" line must 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 the "Name" line. 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 the "Business name/disregarded entity name" line. 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.

**Note.** Check the appropriate box for the U.S. federal tax classification of the person whose name is entered on the "Name" line (Individual/sole proprietor, Partnership, C Corporation, S Corporation, Trust/estate).

**Limited Liability Company (LLC).** If the person identified on the "Name" line is an LLC, check the "Limited liability company" box only and enter the appropriate code for the U.S. federal tax classification in the space provided. If you are an LLC that is treated as a partnership for U.S. federal tax purposes, enter "P" for partnership. If you are an LLC that has filed a Form 8832 or a Form 2553 to be taxed as a corporation, enter "C" for C corporation or "S" for S corporation, as appropriate. If you are an LLC that is disregarded as an entity separate from its owner under Regulation section 301.7701-3 (except for employment and excise tax), do not check the LLC box unless the owner of the LLC (required to be identified on the "Name" line) is another LLC that is not disregarded for U.S. federal tax purposes. If the LLC is disregarded as an entity separate from its owner, enter the appropriate tax classification of the owner identified on the "Name" line.

**Other entities.** Enter your business name as shown on required U.S. federal tax documents on the "Name" line. 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 the "Business name/disregarded entity name" line.

## Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the *Exemptions* box, any code(s) that may apply to you. See *Exempt payee code* and *Exemption from FATCA reporting code* on page 3.

**Exempt payee code.** Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends. Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.

**Note.** If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following codes identify payees that are exempt from backup withholding:

- 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 possession of the United States, 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 possession of the United States
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947

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

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

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

<sup>2</sup> However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney, 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—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 possession of the United States, 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 Reg. 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 Reg. 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

## 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. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited Liability Company (LLC)* on page 2), 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 the chart on page 4 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 Social Security Administration office or get this form online at [www.ssa.gov](http://www.ssa.gov). You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at [www.irs.gov/businesses](http://www.irs.gov/businesses) and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting [IRS.gov](http://IRS.gov) or by calling 1-800-TAX-FORM (1-800-829-3676).

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 items 1, 4, or 5 below indicate 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 the "Name" line 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), 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)	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee <sup>1</sup>
b. So-called trust account that is not a legal or valid trust under state law	The actual owner <sup>1</sup>
5. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulation section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. 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
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulation section 1.671-4(b)(2)(i)(B))	The trust

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

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

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

<sup>4</sup> List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 1.

\*Note. 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, social security number (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 Publication 4535, Identity Theft Prevention and Victim Assistance.

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

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

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

If you receive an unsolicited email claiming to be from the IRS, forward this message to [phishing@irs.gov](mailto:phishing@irs.gov). You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: [spam@uce.gov](mailto:spam@uce.gov) or contact them at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 1-877-IDTHEFT (1-877-438-4338).

Visit [IRS.gov](http://IRS.gov) 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.