



# Marketing and Promotions Grant Application Packet: For Profit

## Grant Timeline

**Grant Open Date:** Tuesday, October 1, 2019

**Grant Closing Date:** Monday, December 2, 2019

*Applications must be received in the office no later than 5pm on the closing date.*

**Tentative Grant Award Date:** January 15, 2020

*All grant activities must be completed by February 1, 2021. If the project is for the promotion of a specific event, grant activities must be completed no later than 30 days following the event.*

Tillamook Coast Visitors Association  
4506 Third Street  
Tillamook, Oregon 97141

Amy Blackburn  
Director of Finance & Administration  
amy@tillamookcoast.com  
503-842-2672



## 2020 Marketing & Promotions Grant For-Profit Business

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Submit 12 copies of completed the application to the Tillamook Coast Visitors Association prior to the deadline. Mark the envelope “TLT Marketing and Promotions Grant Application,” and mail or bring application packet to the TCVA office at:

**Tillamook Coast Visitors Association  
Partners for Rural Innovation Building  
4506 Third Street  
Tillamook, Oregon 97141**





## 2020 Marketing & Promotions Grant Instructions For-Profits

**Grant Open Date: Tuesday, October 1, 2019**

**Grant Application Due Date: Monday, December 2, 2019 – 5:00pm**

**Grant Application Submission:** Applicants must submit 12 copies of a completed application to TCVA prior to the application deadline. Mark the envelope “TLT Marketing and Promotions Grant Application,” and mail or bring application packet to the TCVA at:

Tillamook Coast Visitors Association  
Partners for Rural Innovation Building  
4506 Third Street  
Tillamook, Oregon 97141

**Grant Amount:** Applicants may apply for grant funding up to \$10,000. Funds are available as a 50% reimbursement for tourism marketing and promotional purposes. For example, a \$20,000 marketing campaign would be eligible for reimbursement up to \$10,000.

**About the Grant:** The purpose of this grant program is to provide marketing and promotions assistance for events, services, programs or activities that attract visitors to Tillamook County primarily in the shoulder and off seasons (non-peak tourist months), encouraging extended stays, repeat visits, and contribute to the development and improvement of the local economy by means of enhancement, expansion and promotion of the of tourism industry.

**Background:** In November 2013 Tillamook County voters approved a county-wide transient lodging tax (TLT), which became effective January 1, 2014. Under Oregon state law, 70% of this tax must be devoted to tourism promotion and tourism-related facilities. Except for the cost of tax collection and administration, the 30% balance is dedicated to the maintenance of county roads.

Tillamook Coast Visitors Association is the official destination marketing organization for Tillamook County and is funded through a contract with the county. TCVA is a not-for-profit corporation organized as a 501(c)(6). TCVA is governed by an 11 member board. The board has established an amount within the tourism budget to assist non-profit organizations and for-profit businesses in tourism-related marketing and promotions. Funds will be given in the form of matching grants to be spent on marketing, advertising, or other promotional activities in the visitor markets beneficial to Tillamook County. The board will review and award funding for grant applications.

**Eligible Applicants:** Applicants must operate in Tillamook County or serve tourists in Tillamook County and be a for-profit business engaged in tourism activities.

**Definition of Eligible Projects:** Applicants will be required to provide information to TCVA to support accountability for use of the funds in compliance with the application requirements for Transient Lodging Taxes as outlined in ORS 320.300:

1. "Tourism" means economic activity resulting from tourists.
2. "Tourist" means a person who, for business, pleasure, recreation or participation in events related to the arts, heritage or culture, travels from the community in which that person is a resident to a different community that is separate, distinct from and unrelated to the person's community of residence, and that trip:
  - a. Required the person to travel more than 50 miles from the community of residence; or
  - b. Includes an overnight stay.
3. "Tourism promotion" (as it relates to this grant) means any of the following activities:
  - a. Advertising, publicizing or distributing information for the purpose of attracting and welcoming tourists;
  - b. Marketing special events and festivals designed to attract tourists. (This applies to marketing and promotion *only*. Grant funds may not be used to fund event operations.)

#### ELIGIBLE EXPENSES

- Radio or TV Ads
- Web expenses: design, development and or updates
- Mobile app design, development, or updates
- Web advertising: Google ads, social media, and other electronic media expenses
- Hats, t-shirts, clothing or other giveaways, not for resale
- Product labels, packaging, jars, boxes
- Trade or food shows: booth fees, electric hookups, cost of samples
- Vehicle truck and trailer wraps
- Brochures
- Newspaper ads
- Direct mail ads
- Print ads
- Signs
- Sales catalogs
- Video productions
- Banners
- Billboards
- Farm signs
- Retail displays
- Kiosks
- Staff time allocated to the marketing and promotions project  
(Must provide detailed account of time spent on project.)

Eligible marketing and promotion projects must fit within these definitions. Prior to rating and ranking, all applications will be screened for eligibility. Proposed projects that are not deemed to be "tourism-related" will be rejected.

#### INELIGIBLE EXPENSES

- Salaries and wages (except as noted-any project related salaries and wages are eligible)
- Fringe benefits
- Rent/lease costs
- Utilities
- Web maintenance
- App maintenance
- Purchase of equipment
- Trade show hotel, travel, labor, registration fees
- Costs incurred prior to the submission and award of a grant, actual or anticipated
- Costs of *operating* an event
- Costs not outlined in the grant application. Only expenses approved in application are eligible for reimbursement.

### Rating, Ranking and Award Process:

- Upon receipt of the application, TCVA staff will screen the application for completeness. If time permits, and the application is received at least 14 days prior to application deadline, the TCVA staff may contact the applicant to supply incomplete information or missing items. Those items then must be supplied by the applicant prior to the application deadline. Incomplete applications will be not be forwarded for rating and raking and will not be considered for a project award. TCVA will not be responsible for responding to incomplete applications.
- Once all applications have been screened for completeness, the Tourism Director will forward all completed applications for eligible projects to the board members, who will independently score each application. Once the scoring is completed, the Tourism Director will convene the board to review and discuss the scoring, rank the projects, and make funding decisions.
- The Tourism Director will notify applicants via email with the board funding results.

### Application Scoring Rubric

All applications for eligible projects will be rated and ranked based on the following criteria. While the following criteria has been deemed most important, additional relevant factors beyond the score may be worthy of consideration.

Criteria	Description	Points
Degree of Positive Impact	Project must display a positive economic impact for the county and local community. Positive economic impact includes, but is not limited to, increased non-peak destination spending by visitors, and increased community capacity for tourism. Positive economic impact should align with the stated Visit Tillamook Coast tourism priorities. <b><i>If applying for funds in relation to an event, priority will be given to activities occurring between October 1 and May 31 (shoulder and off-season).</i></b>	10
Degree of Visitor Experience Impact	Does project improve visitor experience, attract new visitors, or encourage a longer stay? Improved visitor experience must align with addressed Visit Tillamook Coast tourism priorities.	10
Documentation of project and expected costs	Does documentation meet guidelines of tourism marketing and promotions? Are expected costs reasonable to the project?	10
Ability to provide reporting on project results	Does business have systems in place to provide post-project reporting, such as attendance, website traffic, open or click-through rates, earned media, hotel room nights, etc?	10
Degree of sponsorship or support in community	Are local businesses, chambers, cities, or associations and organizations represented in the marketing and promotion activity?	5
Project readiness	Has a marketing and promotions plan pertaining to the application project been created and submitted for review? If applicable, has the applicant applied for and/or received necessary license and/or insurance for the project?	5

## Tourism Priorities

As part of the application, eligible applicants will be asked to describe how the proposed project complements or contributes holistically to the following tourism priorities of Visit Tillamook Coast.

**Priority 1:** Develop the tourism industry in ways that are socially, culturally, and ecologically responsible, particularly in support of nature-based activities and complementary interests, which differentiate our region for visitors.

**Priority 2:** Prioritize growth in tourism that improves economic conditions in the shoulder and off-seasons (non-peak tourist months), and supports the economic stability of the workforce.

**Priority 3:** Improve communities' abilities to better accommodate tourists and the visitor experience with new, enhanced or better utilization of tourism-related facilities for increased year-round use.

**Priority 4:** Inspire growth in new and traditional industries to support the long term priorities of VTC.

## Grantee Requirements

Each successful applicant to whom a grant is awarded (Grantee) will be required to comply with the following:

1. Upon grant approval, the applicant is required to enter into a grant contract with TCVA. TCVA reserves the right to include such additional special conditions or requirements in each contract, as it might deem necessary or desirable to protect the public investment of tax dollars in the project.
2. Comply with any insurance coverage or event permit required pursuant to the marketing and promotions project.
3. Provide project management and oversight for the marketing and promotions project. All grant activities must be documented and completed according to the grant contract timelines and as outlined in the grant application. TCVA's sole responsibility will be to process draw down requests and ensure Grantee's compliance with the grant contract.
4. A policy to not discriminate with respect to race color, creed, sex, age, national origin, disability, religion or sexual orientation, and comply with affirmative action programs(s) and all applicable federal, state or local laws.
5. Acknowledgement must be given to Visit Tillamook Coast in *all* promotional materials and programs associated with the grant activity, printed or digital. Failure to properly apply branding requirements and provide proof of use will result in disqualification of reimbursement and subject to repayment of disbursed funds.
6. Provide progress and completion reports as outlined in the grant award letter and grant contract. Failure to properly prove use of funds will result in disqualification of reimbursement and subject to repayment of disbursed funds.

**Co-Marketing Requirements**

As part of successful funding, grantees are to apply the Visit Tillamook Coast branding to digital and print marketing efforts. Visit Tillamook Coast media is available for download on the Tillamook Coast website located at [www.tillamookcoast.com/media](http://www.tillamookcoast.com/media). Please provide an example and explanation of how the Tillamook Coast brand will be applied in the marketing and promotions project.

You **must** use the Visit Tillamook Coast logo in advertisements, websites, on marketing materials, and on other items that are eligible expenses in order to qualify for reimbursement. In addition, all Grantees are required to add the Visit Tillamook Coast logo with a **link to tillamookcoast.com** on the homepage of their website, regardless of the project. If the VTC logo is not used, that item will be denied for reimbursement. Recognition of funding from the Economic Development Council of Tillamook County and Visit Tillamook Coast must be included when applicable.

The following logo will be used in all marketing efforts:



The following graphic is an excerpt from the Visit Tillamook Coast Branding Guidelines located on the Visit Tillamook Coast website listed above:



*Never change the colors from what has been approved in this document.*



*Never reorganize elements of the Brandmark.*



*Never obstruct the Brandmark with a graphic, text or object.*



*Never alter the tint of the Brandmark's color.*



*Never place a Brandmark over a dark or photographic background.*



*Never squeeze, stretch or distort the Brandmark.*



*Never slant or skew the Brandmark.*



*Never use the Brandmark in a sentence.*



**WILDLIFE TOURS**  
*Never pair the Brandmark with another brand or organization name.*

### Project Budget Guidelines

The budget section is the backbone of the grant application. Project activities must drive the budget. The project narrative should match the budget perfectly. There should be no “surprises” in a budget.

- Costs and estimates should be credible and realistic.
- Inflated budgets will damage your credibility with a grant reviewer.
- Never use the words “Miscellaneous”.

The project budget enumerates the resources required to carry out the project which is being proposed for funding. Be specific regarding types of advertising; for example, newspaper, radio, TV, visitor’s guides, rack cards, brochures, posters, and websites. Carefully research the costs associated with each activity. Be as detailed as possible in the budget section of the application as you will not be reimbursed for expenses that are not included in the budget. Do not include ineligible expenses in any section of the grant application budget. Remember that this grant covers the **marketing and promotions of tourism projects and events only**, not the operating expenses associated with the project or event.

### Detailed Line Item Budget

The following is a formatting example of a line-item budget. Be as detailed as possible and keep in mind that the final project budget vs. actual report will be presented in the same format as outlined in

REVENUES	Budget	Additional Description
50% Business Contribution	\$10,000	
50% Marketing & Promotions Grant	\$10,000	
<b>Total Revenue</b>	<b>\$20,000</b>	
EXPENSES		
Company Website	\$8,000	XYZ Web Design Co. Bid attached
Website Photography	\$1,000	Best Photography Co. Bid attached
Radio Advertisements Three month promotion	\$2,000	Portland Radio XYZ Salem Radio ABC
TV Advertising Three month promotion	\$7,000	ABC, KGW Proposal Attached
Facebook Advertising	\$1,000	
Google	\$1,000	
<b>Total Expenses</b>	<b>\$20,000</b>	

the project application. **Only expenses approved on the line-item budget are eligible for funding and reimbursement.** Funds spent on activities other than those presented in the budget will be ineligible for reimbursement unless a request to amend the budget is authorized in writing.

### Budget Narrative

Provide a budget narrative immediately following the line-item budget and include a detailed explanation of the in-kind support. Include additional attachments to prove in-kind support if

necessary. The budget narrative is a verbal justification for your line item costs. Requested budgets should be realistic and justified by the goals of the project. The budget narrative should show a relationship between the requested funds and the project activities and outcomes. The text of the narrative should match the requested funds in the budget and should justify how the money requested for each budget item will be spent. Whenever possible, attach quotes or estimates to justify expenses requested for grant funding.



**2020 Marketing and Promotions Grant Application Checklist  
For-Profit**

The following items must be received by 5:00 pm on Monday, December 2, 2019.

Submit documents in order listed below:

**Grant Application Information Form**

*Information Form is complete and signed by Business Owner or Manager.*

**Description of project or event**

**Description of marketing plans and messaging for reaching tourists**

- Who is the target market for this event, project, or brochure?
- For events, what is the estimated number of attendees and estimated percentages as to where the attendees will come from?
- For brochures, what is the number you expect to produce? How long do you expect them to be current? How will they be distributed?
- What is the estimated number of overnight stays this event/project will generate?
- If it is an event, how many years has it been held?
- How did you fund the previous year's marketing efforts?

**Statement of how project meets each of the Visit Tillamook Coast Tourism Priorities**

**Description of how Tillamook Coast branding will be used in the project**

*Refer to Branding Guidelines in the Application Instructions.*

**Detailed Project Budget and description of how funds will be spent**

*Refer to attached Project Budget Guidelines for application budget requirements.*

**Description of how results of project will be tracked.**

*Refer to attached Sample Grant Contract for an example of Project Completion Report.*

**Three signed letters of support for project**

**Copy of insurance or event permit, if applicable**

**Completed W9 Form**

All questions about this application should be directed to the Director of Finance & Administration, Amy Blackburn  
amy@tillamookcoast.com

Submit 12 copies of a completed application to TCVA prior to the application deadline. Mark the envelope "TLT Marketing and Promotions Grant Application," and mail or bring application packet to the TCVA at:  
Tillamook Coast Visitors Association  
Partners for Rural Innovation Building  
4506 Third Street  
Tillamook, Oregon 97141  
503-842-2672



**Marketing & Promotions Grant Application Information Form**

BUSINESS:

BUSINESS ADDRESS:

CONTACT:

TITLE:

PHONE:

EMAIL:

FEDERAL ID:

WEBSITE:

**PROJECT TITLE:**

GRANT AMOUNT REQUESTED: \$

TOTAL PROJECT COST: \$

LOCATION OF EVENT OR PROJECT:

DATE(S) OF EVENT OR PROJECT:

DOES YOUR PROJECT REQUIRE PERMITS? \_\_\_\_\_ LIST THOSE REQUIRED:

**AUTHORIZATION:**

I hereby certify that the facts, figures and representations made in this application, including all attachments, are true and correct to the best of my knowledge, and this application is made with the approval of the non-profits organization's board of directors or owners/managers of the for-profit:

\_\_\_\_\_  
Signature of Business Owner or Manager Date

\_\_\_\_\_  
Print Name of Business Owner or Manager Date



Sample Award Letter

November 28, 2016

Grant Recipient
9547 Hwy 101 N
Tillamook, OR 97141

Dear Mr. Grant Recipient:

Congratulations! Your application for a tourism and marketing and promotions grant for Visitor Information Distribtuion System was reviewed, scored, and awarded by the Tillamook Coast Visitors Association Board. Your request of \$10,000. Our offer of this grant is subject to your agreement to:

- 1. Meet the terms and conditions specified in the Grant Contract.
2. Acknowledgement must be given to Visit Tillamook Coast in all promotional materials and programs associated with grant activity, printed or digital.
3. Must provide detailed analysis of marketing efforts in Project Completion Report.
4. The Project Completion Report must be provided within 60 days after the completion of the grant period as scheduled below. By Projection Completion Date, all Project activities must be completed and paid for.

Table with 4 columns: Beginning Date, Progress Report, Project Completion Date, Report Due. Row 1: November 16, 2016, May 16, 2017, December 15, 2017, February 15, 2018

If your organization agrees to these terms, please have an authorized representative sign and return one copy of this letter. We appreciate being able to assist you with your efforts.

Sincerely,

Grant Administrator

I certify that the organization named above accepts the terms outlined in this letter:

By Title Date

**Sample Contract**  
**TILLAMOOK COAST VISITORS ASSOCIATION**  
**GRANT CONTRACT**  
**TOURISM MARKETING AND PROMOTIONS**  
**FOR-PROFIT TOURISM BUSINESS**

This Grant Contract is made and entered into by and between the Tillamook Coast Visitors Association ("TCVA"), a 501(c)(6) not-for-profit corporation **Grant Recipient** ("Recipient").

**RECITALS**

Whereas, in November 2013 Tillamook County voters approved a county-wide transient lodging tax (TLT) which requires that 70% of this tax be used for tourism marketing and promotion, and tourism-related facilities;

Whereas, the funds provided under this Grant Contract were derived from TLT funds and designated for use on tourism marketing and promotion;

Whereas, TCVA has reviewed Recipient's application, submitted on **October 1, 2016** (the "Application") and determined the **Best Beach Event Ever** ("Project"), as hereafter defined, is feasible and merits funding.

NOW THEREFORE, the parties agree as follows:

1. **Contract.** This Grant Contract shall include the following, which in the event of any inconsistency are to be interpreted in the following order of precedence:
  - A. This Grant Contract without any Exhibits.
  - B. Special Conditions of Award, attached as Exhibit A.
  - C. Grant Award Letter.
  - D. Recipient's application, which by this reference is incorporated herein.
  
2. **Grant.** In reliance upon Recipient's Application and covenant to comply with all local, state and federal laws, rules and regulations as set forth herein, TCVA agrees to provide the Recipient funds in the amount of **\$10,000.00** the use of which shall be expressly limited to the Project and the activities described in Recipient's application. The use of these funds shall also be subject to the approved Project budget in the Recipient's application, the Grant Award Letter, and the Special Conditions in Exhibit A.  
Subject to the terms and conditions of this Grant Contract, TCVA shall disburse funds to the Recipient on an expense reimbursement basis after TCVA's receipt and approval of the Project Completion Report from Recipient. ***Recipient must provide detailed documentation and proof of payment prior to disbursement the remainder of grant award funds.***
  
3. **Project Completion Date.** The approved grant activities must be completed by **December 15, 2017 or 30 days following the promotion of a specific event.** ("Project Completion Date"). By the Project Completion Date, all Project activities must be completed and paid for. The Project Completion Report is due no later than 60 days following the Project Completion Date. A request for extension may be considered, but will require written prior approval from TCVA before the scheduled end date.
  
4. **Recipient's Covenants – Compliance with Laws.**
  - A. The Recipient agrees to comply, and cause its agents, contractors and subgrantees to comply, with all applicable local, state and federal laws, regulations, policies, guidelines and requirements with respect to the use of and the administration,

- distribution and expenditure of the funds provided under this Grant Contract
- B. In addition, the Recipient shall maintain all records pertinent to this Grant Contract in such a manner as to clearly document the Recipient's performance and use of grant funds. The Recipient shall retain and keep accessible all such books, accounts, records, reports, files and other papers or property for a minimum of three (3) years from closeout of this grant, or such longer period as may be required by applicable law, or until the conclusion of any audit, controversy or litigation arising out of or related to this Grant Contract, whichever date is later.
5. Default and Remedies.
- A. Default. Recipient shall be in default under this Grant Contract upon occurrence of any of the following events:
- (1) Key Recipient actions are not completed in accordance with the Project Schedule or TCVA's approval of a Progress Report provided for in this Grant Contract.
  - (2) Any representation, warranty or statement made by Recipient herein on in any documents or reports relied upon by TCVA is untrue in any material respect when made.
  - (3) Any other material breach of the terms and conditions of this Grant Contract.
- B. Remedies upon Default. If Recipient's default is not cured within a reasonable term, as defined by TCVA, or such longer period as TCVA may authorize at its sole discretion, TCVA may pursue any remedies available under this Grant Contract either at law or in equity. Such remedies include, but are not limited to, termination of this Grant Contract and recouping any disbursed grant funds.
6. Termination.
- A. TCVA reserves the right to terminate this Grant Contract immediately upon notice to the Recipient:
- (1) if Recipient fails to perform or breaches any of the terms of this Grant Contract; or
  - (2) if the Recipient is unable to commence the Project by December 15, 2017; or
  - (3) if federal or state laws, regulations or guidelines are modified or interpreted in such a way that either the grant made pursuant to the terms of this Grant Contract or payments to be made hereunder are prohibited; or
  - (4) if Recipient is in default as provided under Section 5.
- B. TCVA and Recipient may mutually agree in writing to terminate this Grant Contract.
- C. In the event of termination prior to Project completion, TCVA will have no further obligations or liabilities under this Grant Contract, including that it will not reimburse any Project costs incurred by Recipient.
7. Indemnification. To the extent permitted by the Oregon Constitution and the Oregon Tort Claims Act, Recipient shall indemnify, defend, and hold harmless Tillamook County, Tillamook Bay Community College, the TCVA and their officers, employees, and agents from all claims, suits, actions, losses, damages, liabilities, costs and expenses of any nature resulting from, arising out of or relating to the activities of the Recipient or Recipient's officers, employees, sub-contractors, or agents under this Grant Contract. Recipient's indemnifications shall extend to any and all claims arising out of or relating to Grantee's agreements with a non-government organization sponsored by Recipient and associated with this Grant Contract, if any.

8. Miscellaneous.

- A. This Grant Contract shall be null and void if this Grant Contract is not executed and returned to TCVA by the Recipient by December 15, 2016.
- B. TCVA and the Recipient are the only parties to this Grant Contract and are the only parties entitled to enforce its terms. Nothing in this Grant Contract gives, is intended to give, or shall be construed to give or provide any benefit or right whether directly, indirectly or otherwise, to third persons unless such third persons are individuals identified by name herein and expressly described as intended beneficiaries of the terms of this Grant Contract.
- D. Except as otherwise expressly provided in this Grant Contract, any communications between the parties hereto or notices to be given hereunder shall be given in writing by personal delivery, electronic mail, or mailing the same, postage prepaid, to TCVA or the Recipient at the address or number set forth on the signature page of this Grant Contract, or to such other addresses or numbers as either party may hereafter indicate. Any communication or notice so addressed and mailed shall be deemed to be given five (5) days after mailing.
- E. This Grant Contract shall be governed by and construed in accordance with the laws of the State of Oregon without regard to principles of conflicts of law. Any claim, action, suit or proceeding (collectively, "Claim") between TCVA and Recipient that arises from or relates to this Grant Contract shall be brought and conducted solely and exclusively within the Circuit Court of Tillamook County for the State of Oregon; provided however, if a Claim must be brought in a federal forum, then it shall be brought and conducted solely and exclusively within the United States District Court for the District of Oregon.
- F. This Grant Contract, Grant Award Letter, and attached exhibits constitute the entire agreement between the parties on the subject matter hereof. There are no understandings, agreements, or representations, oral or written, not specified herein regarding this Grant Contract. No waiver, consent, modification or change of terms of this Grant Contract shall bind either party unless in writing and signed by both parties and all necessary TCVA approvals have been obtained. Such waiver, consent, modification or change, if made, shall be effective only in the specific instance and for the specific purpose given. The failure of TCVA to enforce any provision of this Grant Contract shall not constitute a waiver by TCVA of that provision or any other provision.

## EXHIBIT A

### SPECIAL CONDITIONS

1. Tourism Meeting

Recipient will meet with Tourism Director on applying Visit Tillamook Coast logo, tagline and URL to print and digital marketing materials.

2. Visit Tillamook Coast

Acknowledgement must be given to Visit Tillamook Coast in all promotional materials and programs associated with the grant activity, printed or digital. At a minimum, if there is a website available, there must be a link to [www.tillamookcoast.com](http://www.tillamookcoast.com) and the Visit Tillamook Coast Logo and tagline featured.

3. Progress Report

Recipients must provide a mid-project Progress Report as outlined in Exhibit B.

4. Detailed Analysis of Marketing Efforts

Recipients must provide a tracking report such as attendance, website traffic, open or click-through rates, earned media, hotel room nights, or measurement applicable to the marketing and promotions project to be included with the Project Completion Report in Exhibit C.

5. Certificate of Insurance

If a special event requires a permit and Certificate of Insurance, the organizer of the event will provide documentation of insurance coverage in an amount deemed efficient by the insurance agent of record for the county.

SAMPLE CONTRACT

## EXHIBIT B

### Transient Lodging Tax Marketing & Promotions Grant Program Project Progress Report

Submit a Project Progress Report no later than May 16, 2017.

#### Contact Information to include:

- Project Title
- Organization
- Project Manager
- Contact Information
- Date of Report

#### The report must include:

- (1) Brief description of the project status and a narrative on how funds have been spent to date.
- (2) Brief description of challenges or setbacks that have occurred during the project and detailed plans for overcoming challenges.
- (3) Brief description of how Visit Tillamook Coast branding is being used in the project.
- (4) Provide a current budget showing all expenses and income to date. Provide detailed documentation of in-kind support.

## EXHIBIT C

### Transient Lodging Tax Marketing & Promotions Grant Program Project Completion Report

Submit a Project Completion Report within sixty days (60) of completing the grant project.

#### Contact Information to include:

- Project Title
- Organization
- Project Manager
- Contact Information
- Date of Report

#### The report must include:

- (1) Brief description of project and a narrative on how funds were spent.
- (2) Provide a final budget showing all actual expenses and income showing any in-kind and donations as well.
  - a. Attach all receipts and proof of paid invoices
  - b. Attach documentation of hourly work dedicated to the project. List each day, amount of time, and activity completed during the charged time
- (3) Brief description of how the Visit Tillamook Coast branding was used in the project.
  - a. Attach proof of Visit Tillamook Coast branding
- (4) Detailed Analysis of marketing efforts. The following is a guideline to assist in providing detailed reporting. Address the items that are relevant to the grant.
  - a. Attach all promotional material samples. (Advertisements, Brochures, Flyers)

#### Attendance Analysis

- Total # attending current year
- Total # attending prior year
- Number of visitors (outside Tillamook County) attending
- Number of visitors (outside Tillamook County prior year)
  
- Number of visitors staying overnight
- Lodging Properties hosting overnight visitors
- Total number of hotel overnights
- *(Attach hotel poll including hotel name and overnight numbers)*

#### Marketing Analysis

- Detail the marketing strategies used
  - Ex: TV, Radio, Billboard, Social, Blogs, Newspapers, etc)
- If Print Ads were used list: publication and run dates
- List any earned media

#### Collateral Development

- Was a brochure developed?
- How many brochures were produced?
- How many brochures were distributed?
- Distribution locations
- Website services
  - Provide data including click-through rates

# 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>	<b>1</b> Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
	<b>2</b> Business name/disregarded entity name, if different from above	
	<b>3</b> Check appropriate box for federal tax classification; check only <b>one</b> of the following seven boxes: <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ <b>Note.</b> 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) ▶ _____	
	<b>4</b> 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>	
	<b>5</b> Address (number, street, and apt. or suite no.)	
	<b>6</b> City, state, and ZIP code	
	<b>7</b> List account number(s) here (optional)	

Requester's name and address (optional)  
 TILLAMOOK BAY COMMUNITY COLLEGE  
 4301 THIRD STREET  
 TILLAMOOK, OR 97141

## 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.

<b>Social security number</b>									

**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.

**or**

<b>Employer identification number</b>									

## 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.

<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.** Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at [www.irs.gov/fw9](http://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.

**Line 2**

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

**Line 3**

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

**Limited Liability Company (LLC).** If the name on line 1 is an LLC treated as a partnership for U.S. federal tax purposes, check the "Limited Liability Company" box and enter "P" in the space provided. If the LLC has filed Form 8832 or 2553 to be taxed as a corporation, check the "Limited Liability Company" box and in the space provided enter "C" for C corporation or "S" for S corporation. If it is a single-member LLC that is a disregarded entity, do not check the "Limited Liability Company" box; instead check the first box in line 3 "Individual/sole proprietor or single-member LLC."

**Line 4, Exemptions**

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

**Exempt payee code.**

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

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

- 1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2—The United States or any of its agencies or instrumentalities
- 3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947

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

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

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

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

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

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

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

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

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

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

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

G—A real estate investment trust

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

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

J—A bank as defined in section 581

K—A broker

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

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

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

**Line 5**

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns.

**Line 6**

Enter your city, state, and ZIP code.

**Part I. Taxpayer Identification Number (TIN)**

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

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. 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 this page), 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 SSA office or get this form online at [www.ssa.gov](http://www.ssa.gov). You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at [www.irs.gov/businesses](http://www.irs.gov/businesses) and clicking on Employer Identification Number (EIN) under Starting a Business. 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 line 1 must sign. Exempt payees, see *Exempt payee code* earlier.

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

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

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

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

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

**5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), 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) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee <sup>1</sup>  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 Regulations 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 Regulations section 1.671-4(b)(2)(i)(B))	The trust

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

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

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

<sup>4</sup> List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 2.

\*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, 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 (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: [spam@uce.gov](mailto:spam@uce.gov) or 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.