Energy Audit & Rebate Program

Step-by-Step Guide

September 2026

The following guide is intended to help unincorporated residents navigate Kane County's Energy Audit & Rebate Program.

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Introduction

On May 12th, 2026 the Kane County Board unanimously approved Resolution 26-218, allocating $100,000 from the Electric Aggregation Fund for the purpose of helping unincorporated residents assess the energy performance of their home and to lower their utility bills.

The Energy Audit & Rebate Program will offer two rebates based on income:

- **$880** standard rebate for unincorporated residents with an income **above 80%** of the Area Median Income (AMI); OR
- **$2,000** low-income rebate for unincorporated residents with an income **at or below 80%** of the Area Median Income (AMI)

This program will benefit 30 households.

Energy Audits 101

<u>What are Energy Audits?</u>

- An energy audit is when a trained professional inspects a home to understand its current condition as well as identify any safety concerns. In addition, a series of tests are completed to learn about the home's energy performance before providing the homeowner with a written report that recommends a series of changes to improve the home's energy usage.

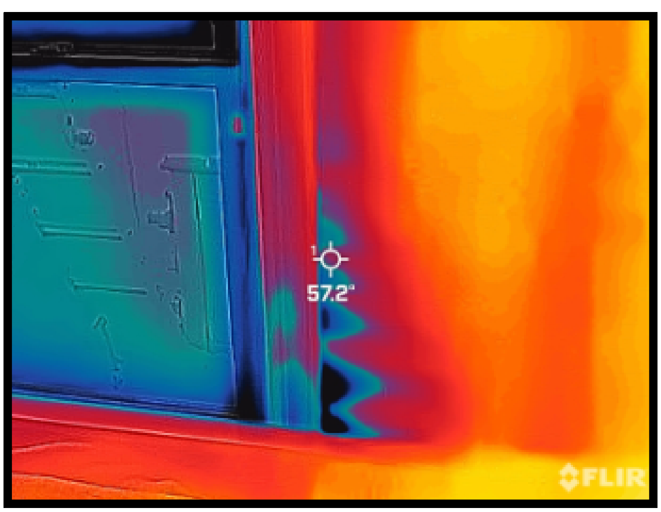
<u>What goes into an Energy Audit?</u>

- Depending on the professional, several tests are conducted to understand the safety and energy performance of the home:
  - <u>Combustion Safety Test:</u> A safety test for heating equipment such as furnaces, boilers, and water heaters. The test includes recording carbon monoxide levels, testing the temperature of a mixture of gases that are used to combust and safely vent through a pipe or duct known as a flue, as well as how efficient the equipment is at burning fuel.

Energy Audits 101

- Blower Door Test: A frame, flexible panel, and fan are placed in a doorway and used to lower the air pressure inside the home. This lower air pressure allows a professional to identify where and how much air is leaking through the home.
- Thermal Imaging: Commonly used during a blower door test, thermal imaging can be helpful to show areas that lack proper insulation, where air is escaping out of the home, or to test the effectiveness of installed insulation.

- In addition to the diagnostic tests, the energy auditor collects the homeowner's utility bills to form an energy baseline, or a reference point for the home's current energy consumption. An energy baseline can help the auditor specify recommendations that lead to cost savings.



Areas shaded in black indicate air is leaking through the window frame.

Weatherization 101

What is Weatherization?

Weatherization refers to the weatherproofing of a building's interior to protect against the outdoor elements such as moisture and temperature changes depending on the season.

Weatherization has several benefits such as:

- Lessening unwanted temperature changes and improving comfort in the home year-round;
- Lessens the amount of energy needed to heat or cool a home, reducing the homeowner's energy bills;
- Improves indoor air quality.

Examples of Weatherization

- Sealing Air Leaks (aka Air Sealing)
- Attic Insulation
- Replacing Doors & Windows

*A 2023 study by the American Council for an Energy Efficient Economy found that sealing air leaks and adding insulation can **reduce** a home's **energy usage** by **12** to **18 percent**.*

Step 1: Qualify for Rebate

To qualify for the Energy Audit and Rebate Program, applicants must meet two requirements:

1. Live in Unincorporated Kane County
2. Proof of Income
   a. Your household annual income will determine if you qualify for a standard rebate ($880) or a low-income rebate ($2000). Applicants who seek a low-income rebate ($2000) and are chosen for the program will be required to meet in-person with Kane County staff to verify their income. At the in-person meeting, you must show county staff a copy of your individual tax return (IRS Form 1040). Staff will only look at Line 9 on the IRS form to verify your income.

Chicago-Joliet-Naperville, IL HUD Metro FMR Area			
Area Median Income Limits 2026			
Household Size	80%	90%	100%
1	$68,050	$76,590	$85,100
2	$77,800	$87,480	$97,200
3	$87,500	$98,460	$109,400
4	$97,200	$109,350	$121,500
5	$105,000	$118,170	$131,500
6	$112,800	$126,900	$141,000
7	$120,550	$135,640	$150,700
8	$128,350	$144,360	$160,400

Depending on your household size, if your income is at or below 80% of the annual median income, you qualify for a low-income rebate ($2000).

Step 2: Complete Application

Once all required documents and key information are collected, please head over to [insert website link] to fill out the application.

The online application will ask applicants to fill out a series of questions related to the home as well as the homeowner's needs and goals. Questions may include:

1. What is the age of the home?
2. What type of heating and cooling does the home use?
3. What concerns do you have with the home? (ex: water leaks, uneven temperature, mold, etc.)
4. Have you taken steps to improve the energy efficiency of your home in the past ten years?
5. Depending on the results of the energy audit, how much would you be willing to spend on energy efficiency improvements?

After submitting the application, a score will be generated and compared to those of other applicants. The highest-scoring applicants will be chosen, as they have the greatest need for an energy audit and weatherization.

Applicants chosen for the program will receive an email from the energy auditor, Sustained Ability Construction, to schedule a time for an in-person audit as well as receive an email from Kane County staff to verify your income and begin the vendor form process.

Step 3: Vendor Form Process

In order to receive your rebate check of $880 or $2000 from Kane County, all program participants must submit a vendor form to vendor@kanecountyil.gov.

To complete the vendor form process, you must fill out the following:

1. **New Vendor Form**
   - This is a two-page form requesting information such as your name, social security number, address, phone number, email, bank account information, and your signature.
   - The second page will include a variety of questions dependent on the type of vendor. Since you are applying as an individual, you can skip all questions and sign the document below the signature tab.
2. **Attach One: A voided check, bank letter, or an ACH direct deposit form**
   - One of these three documents must be attached to the New Vendor Form in order for county staff to provide you an $880 or $2000 rebate.
   - Bank letters must be typed out and generated by your bank.
   - If you choose to attach an ACH direct deposit form, the Treasurer's Office prefers the document be provided by your bank.

<u>Step 3:</u> Vendor Form Process

3. **Attach a completed and signed W-9**
   - Form W-9 is known as a *Request for Taxpayer Identification Number and Certification*. Since all rebates over $600 are considered taxable income, the County Treasurer's Office will use the information within the document to fill out a 1099 form that will be sent to you for the upcoming tax season.

Documents that will not be accepted by the Treasurer's Office include:

- Previously Used Checks
- Temporary Checks
- Unsigned Vendor & W-9 Forms
- Encrypted Emails
- Password-Protected PDFs
- Non-Legible Documents

<u>Important Note:</u> Once you have completed the vendor form, submit it in PDF format to <u>vendor@kanecountyil.gov</u>. The vendor form process will take approximately 2 to 5 weeks, dependent on staff capacity. Please expect a phone call from a staff member at the Treasurer's Office to verify the information within the submitted vendor form.

For sample copies of all required documents, head over to Appendix A on page XX. If you have any additional questions, please email staff at meyercourtney@kanecountyil.gov.

Step 4: Schedule an Energy Audit

Applicants chosen to participate in the Energy Audit and Rebate Program should expect an email from Sustained Ability Construction to schedule a time for an in-person audit. The email will include a website link, guiding you to a sign-up page via [insert calendar website name].

Weekly availability to schedule an in-person audit is limited to three spots per week. Limited availability gives the energy auditor the capacity to complete all work in a timely manner and guarantees a high quality of work for all participants.

A comprehensive energy audit takes approximately two weeks to complete. Participants can expect the in-person audit to take several hours to complete. The energy auditor will complete a series of tests to learn about how energy-efficient your home is and to identify any safety concerns that must be addressed.

Program participants can expect to receive an email with a website link giving virtual access to the energy audit. A PDF file will also be included so the energy audit can be printed and kept for future records.

Step 5: Audit Review & Decision

Once you receive the energy audit, you will be given approximately **sixty days** to review and decide what weatherization improvements you intend to make at your home.

County staff encourage you to follow these steps to help you come to a decision:

1. Carefully review the *Recommendation Summary* within the energy audit. This summary will include a table recommending several weatherization improvements that you can make to your home. To qualify for the rebate, you must choose one of those recommended weatherization improvements. From the county's perspective, this requirement ensures your money is spent to guarantee long-term savings.

2. Determine what your current budget is. Whether you are limited to spending the rebate amount ($880 or $2000) or you are capable of spending more, just know that there is no wrong answer. County staff designed this program knowing the rebate is the first step in the process to long-term savings on your utility bills. The key thing for you to remember is that your energy audit is the roadmap to long-term savings. If you can only afford incremental improvements every year, that is still progress.

3. Reach out to local contractors for quotes before making a decision to move forward with weatherization. On the right-hand side of the table under the *Recommendation Summary*, use the estimated budget as a guide when getting feedback from a local contractor on a particular project

Decision

Once a decision has been made on whether or not you intend to weatherize your home and claim the rebate, please email staff at hinshawsarra@kanecountyil.gov.

IF You Chose ***Yes****:*

1. As part of your decision, county staff ask that you email a copy of the quote you received from the contractor you intend to hire. This quote should list the work you wish to complete and the estimated cost. County staff will review the quote to ensure the work meets one of the recommendations listed in your energy audit. You will then receive a follow-up email informing you if changes are needed or that you are able to proceed with the original quote.
2. Once you receive the go-ahead from county staff, you will have four months to hire the contractor and complete the work.

Step 6: Receive Rebate

To begin the process of receiving the rebate, all participants must complete the Vendor Form process (see Step 3). Applicants who are approved vendors and have completed the weatherization of their home must email county staff a PDF copy of a paid invoice from the contractor.

Within one business day of receiving the email, county staff will process the invoice and submit it to the auditor's office for review. Once the auditor approves the rebate, the treasurer's office will be responsible for its disbursement to your bank account.

How Long Does it Take to Receive the Rebate?

→ Approximately 12 to 24 days.

The time it takes to process and disburse a rebate varies, as the auditor's office has a two-week processing schedule for payments made by the county (e.g., utility bills). To ensure your rebate is processed in a timely manner, please review the table listed on the next page.

<u>Step 6:</u> Receive Rebate

Deadline to Submit the Paid Invoice to Kane County Staff	**Deadline for County Staff to Submit Invoice to Auditor's Office**	**Rebate Pay Date**
	2027	
Wednesday, January 13th	Thursday, January 14th	Monday, January 25th
Wednesday, January 27th	Thursday, January 28th	Monday, February 8th
Wednesday, February 10th	Thursday, February 11th	Monday, February 22nd
Wednesday, February 24th	Thursday, February 25th	Monday, March 8th
Wednesday, March 10th	Thursday, March 11th	Monday, March 22nd
Wednesday, March 24th	Thursday, March 25th	Monday, April 5th
Wednesday, April 7th	Thursday, April 8th	Monday, April 19th
Wednesday, April 21st	Thursday, April 22nd	Monday, May 3rd
Wednesday, May 5th	Thursday, May 6th	Monday, May 17th
Wednesday, May 19th	Thursday, May 20th	Monday, May 31st
Wednesday, June 2nd	Thursday, June 3rd	Monday, June 14th
Wednesday, June 16th	Thursday, June 17th	Monday, June 28th
Wednesday, June 30th	Thursday, July 1st	Monday, July 12th

Frequently Asked Questions

1. What is a home energy audit?

- A home energy audit is when a trained professional inspects a home to understand its current condition as well as identify any safety concerns. In addition, a series of tests are completed to learn about the home's energy performance before providing the homeowner with a written report that recommends a series of changes to improve the home's energy usage.

2. Where does funding for the Energy Audit and Rebate Program come from?

- Funding for the Energy Audit and Rebate Program (EARP) comes from the Electric Aggregation Fund (fund 421). Kane County voters approved a referendum in 2014, affirming Kane County's authority to arrange for the supply of electricity (Ordinance No. 13-344). Civic contributions received as part of this program go directly to residents for energy efficiency and other measures to reduce their monthly bills.

3. How do I apply?

- Click on the following weblink: [insert link] There you will be taken to a webpage run by the program's energy auditor, Sustained Ability Construction. Fill out the application and you can expect to hear if you've been approved or rejected for the program by [insert date].

Frequently Asked Questions

4. Is participation voluntary?

- Yes. Participation in the program is voluntary throughout all phases, including the energy audits and/or spending money to improve the energy efficiency of your home.

5. I just got approved for the program, why do I need to fill out a vendor form?

- To receive a rebate on the weatherization improvements made to the home, an approved participant must submit a form to become a qualified vendor. Participants must provide a W-9, a social security number, address, phone number, and bank account information in the form of a voided check, bank letter (typed and provided by the bank), or an ACH Direct Deposit Form (provided by the bank).

6. How long does it take to process the vendor form?

- Depending on the workload of county staff, it can take anywhere between 2 to 5 weeks to process and verify a vendor form.

7. How long does it take for a contractor to weatherize my home?

- A few weeks to a month. The time required varies depending on the contractor's present workload and inventory.

Frequently Asked Questions

8. Who is the energy auditor for this program?

- Craig Schneider from Sustained Ability Construction is the contracted energy auditor for this program. Mr. Schneider has well over two decades of experience and most recently has administered the City of Batavia's GREEN Program. He also possesses several professional accreditations such as an original LEED AP and a holder of a HERS rater designation.

9. Why do I need to submit a W-9?

- All rebates over $600 are considered taxable income by the IRS. As such, we are required to collect W-9's so we can send you a 1099 Form with the rebate information at the end of the year. The impact this will have on your specific tax liability depends on your personal situation, and we recommend speaking to a tax professional to understand whether and how much your rebate may be taxed.

10. I submitted a paid invoice to county staff. How long will it take to receive my rebate?

- Approximately 12 to 24 days. The time it takes to process and disburse a rebate varies, as the auditor's office has a two-week processing schedule for payments made by the county (e.g., utility bills).

The remaining step is **optional**. However, completing it can lead to a reduction in the upfront cost of weatherizing your home.

Nicor Rebates

Kane County residents who use Nicor Gas for their residential heating can also apply for rebates under Nicor's Energy Efficiency Program. The program offers a list of rebates every year, prioritizing home energy savings such as installing a smart thermostat, sealing air leaks, and adding insulation to the attic. In 2026, Nicor offers a **$500** rebate for sealing air leaks and an additional **$400** rebate to residents for adding insulation to their home. When paired with Kane County's Energy Audit and Rebate Program, homeowners can expect an additional reduction in the overall cost to seal air leaks and/or insulate their home.

To apply for Nicor's air sealing and insulation rebates, the following requirements must be met:

- Hire a contractor through Nicor's "Find a Contractor tool" (see detailed instructions below);
- Please ensure the work was completed within the year the rebate was offered;

- Apply within 90 days of installation or by January 31st of the succeeding year, whichever comes first. (Ex: Work completed on December 14th, 2026, would mean the application is due by January 31st, 2027).

Hire a Qualifed Contractor

1.) Look up "Nicor Gas Find a Contractor" on your preferred internet browser or type in this website link: https://www.nicorgas.com/residential/find-a-contractor.html

2.) Scroll down the page and click on the home box under the title "Help me find a contractor for my…"

3.) A dropdown box will open asking you to select an option under the "Select Equipment / Improvement" box and to enter your zip code. Select air sealing and insulation and type in your zip code. Then press search.

4.) A table will appear below the search box, listing up to 15 contractors in your area. Kane County encourages you to review this list and reach out to these contractors for the services they provide. Contractors commonly give out free quotes, which will help you compare costs and make an informed decision for your home.

Appendix A

The following sample documents are meant to assist you with the vendor form process:

1. New Vendor Form
2. Sample Bank Letter
3. Sample ACH Direct Deposit Form
4. Form W-9

Kane County Treasurer's Office
New Vendor Form

NOTE: It is Kane County Policy to call and verbally review all information on this form. Please expect a phone call from us.

All information is required. Please fill out every field and attach a **voided check** or bank letter to this form, along with a **completed W-9** ande-mailit to vendor@kanecountyil.gov. If you have any questions, E-mail or call us at (630) 208-5101.

General/Contact Information

Name/Business Name:		Exactly as Listed on W-9
Doing Business As:		Exactly as Listed on W-9
Federal Tax ID # or SSN:		
Remittance Address:		Match with Invoice
City, State, Zip Code:		Match with Invoice
Business Contact Name:		
Phone Number:		
Contact Email:		Account Inquiries
Remittance Email:		Remittance Notices

ACH Authorization Agreement:

I (Company) hereby authorize the Kane County, Illinois, hereafter called County, to initiate credit entries to my (our) account at the depository financial institution named below, herein after called Depository and to credit the same to such account. If County funds to which I (Company) am not entitled are deposited in my (our) account, I (Company) authorize the County to direct the Depository to return those funds. I (Company) acknowledge that the origination of ACH transactions to my (our) account must comply with the provisions of U.S. Law and the rules as set forth by the National Automated Clearing House Association (NACHA).

This authorization is to remain in full force and effect until the County has received a notice of termination from me, or a company representative, in such time and in such manners as to afford the County a reasonable opportunity to work on it. I (Company) further acknowledge that any remittance information associated with payments that I (Company) receive will be made available to me through a Notice of Payment sent bythe County to the e-mail address designated by me (Company).

Bank Account Information:

Bank Name		Exactly as appears on Check
Bank ABA Routing #		Exactly as appears on Check
Account #		Exactly as appears on Check

Account Type: ☐ Checking ☐ Savings

Employee Questions

Answer theseifyouareaKaneCounty Employee.

What is your job title at Kane County?________________________________

What Department are you working with at the County?___________________________________

Who is your AP coordinator? _____________________________

Do you have a Pending PEV? ☐ Yes ☐ No

WIOA Questions

Answer this question if you are receivingagrantundertheWorkforce Development Program (WIOA).

Who is your Kane County Coordinator? __________________________________

Vendor Questions

Answertheseifyou arebeingpaidfor services.

What is the scope of your work with Kane County?

☐ Performing Services ☐ Supplying Goods ☐ Other ___________________

Is your business or organization preforming medical or legal services?

☐ Yes, Medical ☐ Yes, Legal ☐ No

Do you have a contract with or have you already performed the work for Kane County?

☐ N/A, not performing Services ☐ Yes ☐ No

What Individual & Department are you working with at Kane County?_____________________________

Are you a current or former employee of Kane County? ☐ Yes ☐ No

If yes, what department do/did you work in:_______________________________

Public Act 102-0265 Business Status:

Minority Owned Business ☐ Woman Owned Business ☐ Certified Small Business ☐

Veteran Owned Business ☐ None of the Above ☐

Signature:

Authorized Signature: ____

Print Name: ____

Title & Date: ____

Below, is an example of a Bank Letter which can be obtained In-person, by phone or online from any Financial Institution.

Bank of America Merrill Lynch

May 3, 2016
[redacted]

Regarding: **Account / Routing Number Confirmation**

Please accept this letter as confirmation that according to our records, the account referenced below is maintained at Bank of America, N.A. with the following information:

Account number: [redacted]
Active ACH Blocks/Filters on file [redacted]
Routing number ACH/EFT [redacted]
Routing number DOM. WIRES [redacted]
SWIFT Code INTL WIRES [redacted]
Account Name: [redacted]
Account Address: [redacted]

The information set forth above is as of **05/03/16**. Please note that the information provided by the Bank in this letter is given as of the date of this letter and is subject to change without notice, and is provided in strict confidence to you for your own use only, without any responsibility, guarantee, representation, warranty (expressed or implied), commitment or liability on the part of the Bank, its parents, subsidiaries or affiliates or any of its or their directors, officers or employees to you or any third party, and none of them assumes any duties or obligations to you in connection herewith. This letter is not to be quoted or referred to without the Bank's prior written consent. The Bank has no duty and undertakes no responsibility to update or supplement the information set forth in this letter.

If you have any questions, or require further assistance, please do not hesitate to contact us at **888**[redacted]

Thank you for banking with Bank of America; we appreciate your business.

Bank of America Merrill Lynch
Treasury Fulfillment, Service & Operations

By: [redacted]
Name: [redacted]
Title: AVP

As we embark on rolling out our new procedures, the Team would like to extend a thank you for your patience and cooperation as our Policies and Procedures continue to evolve.

Best Regards,

Treasury

WELLS FARGO Auto

ACH Profile Authorization Form

DealerName*	DISNumber (if applicable)

Pursuant to the Dealer Agreement and for the purpose of funding motor vehicle financing to Dealer's account, by signing this authorization, the above referenced Dealer is granting Wells Fargo Bank, N. A. DBA Wells Fargo Auto permission and authority to credit, via Electronic Funds Transfer (**EFT**), to:

DealerBank Account Number/Type*	BankName*	BankTransit / Routing Number *

By signing this authorization, Dealer is also agreeing that:

Dealer will guarantee vehicle title on purchased contracts funded by EFT. Each contract shall be deemed purchased upon receipt of transferred funds from Wells Fargo Auto.

The bank account number and transfer instructions provided are true and correct for Dealer. If during the term of this authorization Wells Fargo Auto receives a Notice of Change (**NOC**) from a financial institution related to a change in Dealer's account, bank, or transit/routing number, Wells Fargo Auto is authorized to update its records accordingly as required by National Automated Clearing House Association (**NACHA**) guidelines.

Dealer agrees to indemnify and hold Wells Fargo Auto harmless from any and all claims, actions, and liability and from any loss suffered by Wells Fargo Auto as a result of any EFT. Wells Fargo Auto will not be responsible for any loss suffered by Dealer as a result of any EFT.

Payment of fees charged by Dealer's bank in connection with processing of EFTs shall be the sole responsibility of Dealer, and Wells Fargo Auto will not be held responsible for such fees.

If the bank account information provided does not match the corporate name on the Dealer Agreement, Dealer authorizes Wells Fargo Auto to deposit funds into the account for which information has been provided.

In the event there is a negative balance due to Wells Fargo Auto, caused by non-sufficient funds, a change in ACH bank account information, or a block on the account, Dealer must contact Wells Fargo Auto immediately and provide new bank account information. Due to system limitations, Dealer will have to replace the funds with a certified check directly to Wells Fargo Auto while Wells Fargo Auto processes the new ACH information. This includes and is not limited to dealer participation and deal proceeds.

DealerAuthorized Signer Name*	Address*
DealerAuthorized Signature*	City,State, ZIP*
PhoneNumber*	Title*
Date*	Loan Administration Manager (LAM) 5 / National Account Manager / Call Center Sales Manager/ Retail Sales Manager Signature*

*Required Fields (Signature from LAM 5 or equivalent is required for Dealer information changes)

Attach a deposit slip or voided check (or a copy) with Dealer's name imprinted. Dealer's bank account number, bank name, and bank transit/routing number entered above must match the voided check or deposit slip. If a deposit slip or voided check is not available, a letter from Dealer's bank with the account information is acceptable.

By signing this form, Dealer authorizes Wells Fargo Auto to initiate credit entries to the above-identified account, confirms that Dealer must comply with the applicable provisions of U.S. law, and agrees to abide by NACHA rules.

In the event of a conflict between any term in this form and any term in the Dealer Agreement, the term of the Dealer Agreement shall control.

Submit documents via Dealer Maintenance request form

Form **W-9**
(Rev. March 2024)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Goto www.irs.gov/FormW9 forinstructions andthelatestinformation.

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

Before you begin. For guidance related to the purpose of Form W-9,see **Purpose of Form**, below.

Print or type. See **Specific Instructions** on page 3.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)

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

3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor ☐ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate

☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) . . . . ________

Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.

☐ Other (see instructions) ________

3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions . . . . ☐

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) ________

Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) ________

(Applies to accounts maintained outside the United States.)

5 Address (number, street, and apt. or suite no.). See instructions.

Requester's name and address (optional)

6 City, state, and ZIP code

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

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

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

Social security number

☐☐☐ – ☐☐ – ☐☐☐☐

or

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 for Part II, later.

Sign Here **Signature of U.S. person** **Date**

General Instructions

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

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

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they