

HVAC – Air Conditioners & Heat Pumps - Washington

To apply for Wattsmart Business incentives, submit [application](#) online, or complete this application supplement and send it with the general incentive application to the address to the right. Please review and confirm each of the qualifying criteria below, as applicable.

Send completed application by email or mail:

WattsmartBusiness@PacificPower.net

Wattsmart Business
14845 SW Murray Scholls Dr.
Suite 110, PMB #513
Beaverton, OR 97007

For additional information or assistance, please call **509-210-5011**

- Equipment is installed and operating at the site listed on the general application.
- The dated sales receipt or invoice is included with labor and material costs itemized.
- Manufacturer’s specification sheet for each installed equipment model is included.
- Any additional information or documentation is included as listed in the tables below.
- Completed application is submitted within six months of project completion.

Equipment may be subject to inspection or request for additional information prior to incentive payment. Incomplete applications may result in delay or denial of incentive payment.

PROJECT INFORMATION						
Select construction type:		<input type="checkbox"/> Retrofit	<input type="checkbox"/> Major Renovation		<input type="checkbox"/> New Construction	
Facility Type (select one)	<input type="checkbox"/> Assembly	<input type="checkbox"/> Education	<input type="checkbox"/> Manufacturing	<input type="checkbox"/> Grocery	<input type="checkbox"/> Hospital	<input type="checkbox"/> Nursing Home
	<input type="checkbox"/> Lodging	<input type="checkbox"/> Office	<input type="checkbox"/> Storage			
	<input type="checkbox"/> Restaurant					
	<input type="checkbox"/> Retail					

UNITARY AIR CONDITIONERS (AIR-COOLED): \$62 - \$93/TON				Vendor:		Install date:	
System Type	Manufacturer	Model Number(s)	Serial Number	AHRI Number	Cooling Capacity (Btu/hr)	EER	SEER/IEER
<input type="checkbox"/> Package <input type="checkbox"/> Split system							
<input type="checkbox"/> Package <input type="checkbox"/> Split system							
<input type="checkbox"/> Package <input type="checkbox"/> Split system							
<input type="checkbox"/> Package <input type="checkbox"/> Split system							
<input type="checkbox"/> Package <input type="checkbox"/> Split system							

UNITARY AIR CONDITIONERS (WATER COOLED): \$31/TON				Vendor:		Install date:	
System Type	Manufacturer	Model Number(s)	Serial Number	AHRI Number	Cooling Capacity (Btu/hr)	EER	SEER/IEER
<input type="checkbox"/> Package <input type="checkbox"/> Split system							
<input type="checkbox"/> Package <input type="checkbox"/> Split system							
<input type="checkbox"/> Package <input type="checkbox"/> Split system							

- Incentives are available per ton of cooling capacity ONLY. No incentives are paid per ton of heating capacity. Heat pumps must meet both the cooling mode and heating mode efficiency requirements to qualify for per ton cooling efficiency incentives.
- Equipment size categories and capacities are specified in terms of net cooling capacity at AHRI standard conditions for equipment as determined by AHRI Standard 210/240 for units < 65,000 btu/hr and AHRI Standard 340/360 for units ≥ 65,000 btu/hr
- Incentives are offered per ton of cooling capacity for air-cooled equipment meeting or exceeding minimum efficiency standards as listed in the Air-Conditioner and Heat Pump efficiency requirements table below.

AHRI = Air-conditioning, Heating, and Refrigeration Institute
 BTU = British Thermal Unit
 CEE = Consortium for Energy Efficiency
 COP = Coefficient of Performance

EER/EER2 = Energy Efficiency Ratio
 IEER/IEER2 = Integrated Energy Efficiency Ratio
 HSPF/HSPF2 = Heating Seasonal Performance Factor
 SEER/SEER2 = Seasonal Energy Efficiency Ratio

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UNITARY AIR CONDITIONERS (EVAPORATIVELY COOLED): \$62/TON				Vendor:		Install date:	
System Type	Manufacturer	Model Number(s)	Serial Number	AHRI Number	Cooling Capacity (Btu/hr)	EER	SEER/IEER
<input type="checkbox"/> Package <input type="checkbox"/> Split system							
<input type="checkbox"/> Package <input type="checkbox"/> Split system							
<input type="checkbox"/> Package <input type="checkbox"/> Split system							

UNITARY HEAT PUMPS (AIR-COOLED): \$62/TON				Vendor:			Install date:	
System Type	Manufacturer	Model Number(s)	Serial Number	AHRI Number	Cooling Capacity (Btu/hr)	EER	SEER/IEER	COP/HSPF
<input type="checkbox"/> Package <input type="checkbox"/> Split system								
<input type="checkbox"/> Package <input type="checkbox"/> Split system								
<input type="checkbox"/> Package <input type="checkbox"/> Split system								
<input type="checkbox"/> Package <input type="checkbox"/> Split system								
<input type="checkbox"/> Package <input type="checkbox"/> Split system								
<input type="checkbox"/> Package <input type="checkbox"/> Split system								

UNITARY HEAT PUMPS (WATER-SOURCE): \$62/TON				Vendor:			Install date:	
System Type	Manufacturer	Model Number(s)*	Serial Number	AHRI Number	Cooling Capacity (Btu/hr)	EER	SEER/IEER	COP/HSPF
<input type="checkbox"/> Package <input type="checkbox"/> Split system								
<input type="checkbox"/> Package <input type="checkbox"/> Split system								
<input type="checkbox"/> Package <input type="checkbox"/> Split system								
<input type="checkbox"/> Package <input type="checkbox"/> Split system								
<input type="checkbox"/> Package <input type="checkbox"/> Split system								

- Incentives are available per ton of cooling capacity ONLY. No incentives are paid per ton of heating capacity. Heat pumps must meet both the cooling mode and heating mode efficiency requirements to qualify for per ton cooling efficiency incentives.
- Equipment size categories and capacities are specified in terms of net cooling capacity at AHRI standard conditions for equipment as determined by AHRI Standard 210/240 for units < 65,000 btu/hr and AHRI Standard 340/360 for units ≥ 65,000 btu/hr
- Incentives are offered per ton of cooling capacity for air-cooled equipment meeting or exceeding minimum efficiency standards as listed in the Air-Conditioner and Heat Pump efficiency requirements table below.

AHRI = Air-conditioning, Heating, and Refrigeration Institute
 BTU = British Thermal Unit
 CEE = Consortium for Energy Efficiency
 COP = Coefficient of Performance

EER/EER2 = Energy Efficiency Ratio
 IEER/IEER2 = Integrated Energy Efficiency Ratio
 HSPF/HSPF2 = Heating Seasonal Performance Factor
 SEER/SEER2 = Seasonal Energy Efficiency Ratio

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UNITARY HEAT PUMP (AIR-COOLED): \$800/TON REPLACING ELECTRIC RESISTANCE HEATING				Vendor:				Install Date:			
System Type	Manufacturer	Model Number(s)*	Serial Number	AHRI Number	Cooling Capacity (Btu/hr)	EER	SEER/IEER	COP/HSPF	Previous Primary Heating System ⁴	Replacement Type ⁵	
<input type="checkbox"/> Package <input type="checkbox"/> Split system										<input type="checkbox"/> Upgrade <input type="checkbox"/> Failed system	
<input type="checkbox"/> Package <input type="checkbox"/> Split system										<input type="checkbox"/> Upgrade <input type="checkbox"/> Failed system	
<input type="checkbox"/> Package <input type="checkbox"/> Split system										<input type="checkbox"/> Upgrade <input type="checkbox"/> Failed system	
<input type="checkbox"/> Package <input type="checkbox"/> Split system										<input type="checkbox"/> Upgrade <input type="checkbox"/> Failed system	
<input type="checkbox"/> Package <input type="checkbox"/> Split system										<input type="checkbox"/> Upgrade <input type="checkbox"/> Failed system	

1. Incentives are available per ton of cooling capacity ONLY. No incentives are paid per ton of heating capacity. Heat pumps must meet both the cooling mode and heating mode efficiency requirements to qualify for per ton cooling efficiency incentives.
 2. Equipment size categories and capacities are specified in terms of net cooling capacity at AHRI standard conditions for equipment as determined by AHRI Standard 210/240 for units < 65,000 btu/hr and AHRI Standard 340/360 for units ≥ 65,000 btu/hr.
 3. Incentives are offered per ton of cooling capacity for air-cooled equipment meeting or exceeding ENERGY STAR® minimum efficiency standards as listed in the Air Conditioner and Heat Pump efficiency requirements table below.
 4. Previous primary heat source must have been a permanently installed electric resistance heating system (electric baseboard heating, electric furnace, electric ceiling/wall heat, etc.). Please specify the type of electric resistance heating system using the space above.
 5. Incentives are available for retrofits only. Please select the type of retrofit among the options above.

AHRI = Air-conditioning, Heating, and Refrigeration Institute
 BTU = British Thermal Unit
 CEE = Consortium for Energy Efficiency
 COP = Coefficient of Performance

EER/EER2 = Energy Efficiency Ratio
 IEER/IEER2 = Integrated Energy Efficiency Ratio
 HSPF/HSPF2 = Heating Seasonal Performance Factor
 SEER/SEER2 = Seasonal Energy Efficiency Ratio

GROUND-SOURCE & GROUNDWATER-SOURCE HEAT PUMPS: \$62/TON				Vendor:				Install Date:		
System Type	Manufacturer	Model Number(s)*	Serial Number	AHRI Number	Cooling Capacity (Btu/hr)	EER	SEER/IEER	COP/HSPF		
<input type="checkbox"/> Package <input type="checkbox"/> Split system										
<input type="checkbox"/> Package <input type="checkbox"/> Split system										
<input type="checkbox"/> Package <input type="checkbox"/> Split system										
<input type="checkbox"/> Package <input type="checkbox"/> Split system										
<input type="checkbox"/> Package <input type="checkbox"/> Split system										
<input type="checkbox"/> Package <input type="checkbox"/> Split system										

1. Incentives are available per ton of cooling capacity ONLY. No incentives are paid per ton of heating capacity. Heat pumps must meet both the cooling mode and heating mode efficiency requirements to qualify for per ton cooling efficiency incentives.
 2. Equipment size and efficiency rating are specified in terms of net cooling capacity at ISO-13256-1 for Ground-source or Groundwater-source heat pumps.
 3. Incentives are offered per ton of cooling capacity for ground-source and groundwater-source heat pumps meeting or exceeding ENERGY STAR® requirements for geothermal heat pumps efficiency standards. See the Ground Source Heat Pump Systems table below.

AHRI = Air-conditioning, Heating, and Refrigeration Institute
 BTU = British Thermal Unit
 CEE = Consortium for Energy Efficiency
 COP = Coefficient of Performance

EER/EER2 = Energy Efficiency Ratio
 IEER/IEER2 = Integrated Energy Efficiency Ratio
 HSPF/HSPF2 = Heating Seasonal Performance Factor
 SEER/SEER2 = Seasonal Energy Efficiency Ratio

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GROUND/GROUNDWATER-SOURCE LOOP: \$31/TON				Vendor:		Install date:	
Select Loop Type	Manufacturer	Heat Pump Model Number(s)	Serial Number	AHRI Number	Cooling Capacity (Btu/hr) ¹		
<input type="checkbox"/> Ground-source, Closed loop							
<input type="checkbox"/> Groundwater-source, Open loop							

Mark all that apply:
 Equipment specifications are included with this application, listing size and efficiencies at ISO-13256-1 standard.¹

1. Equipment size and efficiency rating are specified in terms of net cooling capacity at ISO-13256-1 for Ground-source or Groundwater-source heat pumps.
 2. Incentives are paid per ton of cooling capacity only. (1 ton= 12,000 Btu/hr)

VRF HEAT PUMPS (AIR-COOLED): \$93/TON				Vendor:		Install Date:		
System type	Manufacturer	Model number(s)*	Serial number	AHRI number	Cooling capacity (Btu/hr) ¹	EER	SEER/IEER	COP/HSPF
<input type="checkbox"/> Multisplit <input type="checkbox"/> Multisplit w/ Heat Recovery								
<input type="checkbox"/> Multisplit <input type="checkbox"/> Multisplit w/ Heat Recovery								
<input type="checkbox"/> Multisplit <input type="checkbox"/> Multisplit w/ Heat Recovery								
<input type="checkbox"/> Multisplit <input type="checkbox"/> Multisplit w/ Heat Recovery								

VRF HEAT PUMPS (WATER-COOLED): \$93/TON				Vendor:		Install Date:		
System type	Manufacturer	Model number(s)*	Serial number	AHRI number	Cooling capacity (Btu/hr) ¹	EER	SEER/IEER	COP/HSPF
<input type="checkbox"/> Multisplit <input type="checkbox"/> Multisplit w/ Heat Recovery								
<input type="checkbox"/> Multisplit <input type="checkbox"/> Multisplit w/ Heat Recovery								
<input type="checkbox"/> Multisplit <input type="checkbox"/> Multisplit w/ Heat Recovery								
<input type="checkbox"/> Multisplit <input type="checkbox"/> Multisplit w/ Heat Recovery								

1. Incentives are available per ton of cooling capacity ONLY. No incentives are paid per ton of heating capacity. Heat pumps must meet both the cooling mode and heating mode efficiency requirements to qualify for per ton cooling efficiency incentives.
 2. Equipment size categories and capacities are specified in terms of net cooling capacity at AHRI standard conditions for equipment as determined by AHRI Standard 1230.
 3. Incentives are offered per ton of cooling capacity for VRF heat pumps meeting or exceeding CEE/ENERGY STAR[®] minimum efficiency standards as listed in the VRF Heat Pump efficiency requirements table below.

AHRI = Air-conditioning, Heating, and Refrigeration Institute
 BTU = British Thermal Unit
 CEE = Consortium for Energy Efficiency
 COP = Coefficient of Performance
 VRF = Variable Refrigerant Flow

EER/EER2 = Energy Efficiency Ratio
 IEER/IEER2 = Integrated Energy Efficiency Ratio
 HSPF/HSPF2 = Heating Seasonal Performance Factor
 SEER/SEER2 = Seasonal Energy Efficiency Ratio

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AIR-CONDITIONER AND HEAT PUMP - EFFICIENCY REQUIREMENTS, INCENTIVE LEVELS					
			Minimum efficiency requirement(s) & customer incentive		
Equipment type	Size category	Sub-category	\$31/ton	\$62/ton	\$93/ton
Unitary Commercial Air Conditioners, Air-Cooled	< 65,000 Btu/hr (single phase)	Split system	—	16.0 SEER or 15.2 SEER2	18.0 SEER
		Single package	—		17.0 SEER
	≥ 65,000 Btu/hr and < 135,000 Btu/hr (three phase)	Split system and Single package	—	—	11.0 EER & 17.8 IEER
	≥ 135,000 Btu/hr and < 240,000 Btu/hr (three phase)	Split system and Single package	—	—	10.8 EER & 16.8 IEER
	≥ 240,000 Btu/hr and < 760,000 Btu/hr (three phase)	Split system and Single package	—	—	9.8 EER & 14.3 IEER
	≥ 760,000 Btu/hr	Split system and Single package	Please contact us		
Unitary Commercial Air Conditioners, Water Cooled	< 65,000 Btu/hr	Split system and Single package	14.0 EER & 12.3 IEER	—	—
	≥ 65,000 Btu/hr and < 135,000 Btu/hr		11.9 EER & 15.1 IEER	—	—
	≥ 135,000 Btu/hr		12.3 EER & 14.6 IEER	—	—
Unitary Commercial Air Conditioners, Evaporatively Cooled	< 65,000 Btu/hr	Split system and Single package	—	14.0 EER & 12.3 IEER	—
	≥ 65,000 Btu/hr and < 135,000 Btu/hr		—	11.9 EER & 15.1 IEER	—
	≥ 135,000 Btu/hr		—	11.8 EER & 14.1 IEER	—
Heat Pumps, Air-Cooled (Cooling Mode)	< 65,000 Btu/hr	Split system	—	16.0 SEER or 15.2 SEER2	—
		Single package	—	16.0 SEER or 15.2 SEER2	—
	≥ 65,000 Btu/hr and < 135,000 Btu/hr	Split system and Single package	—	11.6 EER, 15.1 IEER	—
	≥ 135,000 Btu/hr and < 240,000 Btu/hr	Split system and Single package	—	10.9 EER, 14.3 IEER	—
Heat Pumps, Air-Cooled (Heating Mode)	< 65,000 Btu/hr	Split system	—	9.2 HSPF or 7.8 HSPF2	—
		Single package	—	8.5 HSPF or 7.2 HSPF2	—
	≥ 65,000 Btu/hr and < 135,000 Btu/hr	Split system and Single package	—	3.5 COP at 47°F, 2.4 COP at 17°F	—
	≥ 135,000 Btu/hr and < 240,000 Btu/hr	Split system and Single package	—	3.4 COP at 47°F, 2.1 COP at 17°F	—
Heat Pumps, Water-Source	< 135,000 Btu/hr	86°F Entering Water (Cooling Mode)	—	14.0 EER	—
		68°F Entering Water (Heating Mode)	—	4.6 COP	—

GROUND SOURCE HEAT PUMP SYSTEMS - EFFICIENCY REQUIREMENTS, INCENTIVE LEVELS					
			Minimum efficiency requirement(s) & customer incentive		
Equipment type	Size category	Sub-category	Minimum efficiency requirement(s)	Customer incentive	
Heat Pumps, Ground-source or Groundwater-source	All sizes	—	ENERGY STAR® Certified	\$62/ton	
Ground-source or Groundwater-source Heat Pump Loop	All sizes	Open Loop (Groundwater-source)	—	\$31/ton	
		Closed Loop (Ground-source)			

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VRF HEAT PUMP - EFFICIENCY REQUIREMENTS, INCENTIVE LEVELS (CONTINUED)			
Equipment type	Size category	Sub-category	Minimum efficiency requirement(s) \$93/ton
VRF Heat Pumps, Air-Cooled (Cooling Mode)	< 65,000 Btu/hr	Multisplit system	16.0 SEER or 15.2 SEER2
		Multisplit system	11.0 EER & 17.4 IEER
	≥ 65,000 Btu/hr and < 135,000 Btu/hr	Multisplit system w/Heat Recovery	10.8 EER & 17.2 IEER
		Multisplit system	10.6 EER & 16.4 IEER
	≥ 135,000 Btu/hr and < 240,000 Btu/hr	Multisplit system w/Heat Recovery	10.4 EER & 16.2 IEER
		Multisplit system	10.6 EER & 16.4 IEER
> 240,000 Btu/hr	Multisplit system w/Heat Recovery	10.4 EER & 16.2 IEER	
	Multisplit system	10.6 EER & 16.4 IEER	
VRF Heat Pumps, Air-Cooled (Heating Mode)	< 65,000 Btu/hr	47°F db/43°F wb outdoor air	9.2 HSPF or 7.8 HSPF2
		17°F db/15°F wb outdoor air	9.5 HSPF or 8.1 HSPF2
	≥ 65,000 Btu/hr and < 135,000 Btu/hr	47°F db/43°F wb outdoor air	3.4 COP
		17°F db/15°F wb outdoor air	2.25 COP
	≥ 135,000 Btu/hr and < 240,000 Btu/hr	47°F db/43°F wb outdoor air	3.25 COP
		17°F db/15°F wb outdoor air	2.07 COP
	> 240,000 Btu/hr	47°F db/43°F wb outdoor air	3.25 COP
		17°F db/15°F wb outdoor air	2.07 COP
VRF Heat Pumps, Water-Source	< 135,000 Btu/hr	Multisplit System 86°F Entering Water (Cooling Mode)	14.0 EER & 16.0 IEER
		Multisplit System w/Heat Recovery 86°F Entering Water (Cooling Mode)	13.8 EER & 15.8 IEER
		68°F Entering Water (Heating Mode)	4.6 COP

Contact the program for VRF Air Cooled Heat Pump units equal to 240,000 Btu/hr.

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UNITARY HEAT PUMPS (AIR-COOLED) REPLACING ELECTRIC RESISTANCE HEATING – EFFICIENCY REQUIREMENTS, INCENTIVE LEVELS

Equipment type	Size category	Sub-category	Minimum efficiency requirement(s) \$800/ton
Heat Pumps, Air-Cooled (Cooling Mode)	< 65,000 Btu/hr	Split system	16.0 SEER or 15.2 SEER2
		Single package	16.0 SEER or 15.2 SEER2
	≥ 65,000 Btu/hr and < 135,000 Btu/hr	Split system & Single package	11.0 EER & 15.3 IEER
	≥ 135,000 Btu/hr and < 240,000 Btu/hr	Split system & Single package	10.6 EER & 14.5 IEER
	≥ 240,000 Btu/hr and < 760,000 Btu/hr	Split system & Single package	Please contact the program
Heat Pumps, Air-Cooled (Heating Mode)	< 65,000 Btu/hr	Split system	9.2 HSPF or 7.8 HSPF2
		Single package	8.5 HSPF or 7.2 HSPF2
	≥ 65,000 Btu/hr and < 135,000 Btu/hr	47°F db/43°F wb Outdoor Air	3.5 COP
		17°F db/15°F wb Outdoor Air	2.4 COP
	≥ 135,000 Btu/hr and < 240,000 Btu/hr	47°F db/43°F wb Outdoor Air	3.4 COP
		17°F db/15°F wb Outdoor Air	2.1 COP
	≥ 240,000 Btu/hr and < 760,000 Btu/hr	47°F db/43°F wb Outdoor Air	Please contact the program
		17°F db/15°F wb Outdoor Air	

Incentives listed in the above tables are not available for New Construction and Major Renovation project HVAC systems serving office, retail, library, educational, and multi-family occupancies that are subject to the HVAC total system performance ratio (TSPR) requirement in Washington State Energy Code 2018 or 2021. See [New Construction/Major Renovation HVAC Equipment Incentive Table](#) for incentive information.

Part II. Certification

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

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

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

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

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

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

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

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

What Name and Number To Give the Requester

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

For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity ⁴
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing Form 1041 or under the Optional Filing Method 2, requiring Form 1099 (see Regulations section 1.671-4(b)(2)(i)(B))**	The trust

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

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

³ You must show your individual name on line 1, and enter your business or DBA name, if any, on line 2. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

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

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

** For more information on optional filing methods for grantor trusts, see the Instructions for Form 1041.

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 return 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 a questionable credit report, contact the IRS Identity Theft Hotline at 800-908-4490 or submit Form 14039.

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

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

Protect yourself from suspicious emails or phishing schemes.

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

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

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

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

Privacy Act Notice

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