



May 23, 2025

City of Ann Arbor

F0008 – Ann Arbor Farmers Market

Attn: Stefanie T. Stauffer

315 Detroit St
Ann Arbor, MI 48104

Total Incentive Amount Owed to Fiduciary: \$0

Total Incentive Amount Fiduciary Rolling Forward to 2025: \$18262

Description: Double Up Food Bucks 2024 Closeout – Ann Arbor Farmers Market

Dear Stefanie T. Stauffer,

Please review this Closeout Letter carefully as it contains important information regarding your 2024 grant award from Fair Food Network (FFN) for Double Up Food Bucks (DUFB) incentives at Ann Arbor Farmers Market.

FFN has reviewed and verified all Monthly Metric reports submitted by your site for 2024, and the data from those reports has been summarized below:

2024 Double Up Food Bucks Balance Summary			
Total Available Funds	DUFB Issued	DUFB Redeemed	Ending DUFB Balance*
\$66458	\$49696	\$48196	\$18262

*The end of 2024 season DUFB balance is calculated by subtracting the amount of DUFB redeemed from the total available funds.

If ending DUFB balance is less than \$0: Fair Food Network will send you, the DUFB site fiduciary, payment to fully cover the amount of DUFB incentives redeemed at this site in 2024. If you enrolled in direct deposit and already submitted a FFN ACH authorization form, you can expect to see this amount deposited from “FAIR FOOD NETWORK” into the bank account you specified. If you are not enrolled in direct deposit, you will receive a mailed paper check. You can expect to receive payment, via ACH or mailed check, for the amount owed within 3 weeks of returning this signed Closeout Letter.

If ending DUFB balance is greater than \$0: This amount will be rolled over into 2025. This rollover balance, combined with any new funds FFN issues for DUFB at your site in 2025, will together be the total balance you have to operate DUFB in 2025.

Token Reconciliation

On the 2024 Closeout Form, you reported having 4853 tokens on-hand before your site's first day operating DUFb in 2024 and 5187 tokens on-hand after your site's last day operating DUFb in 2024.

FFN also calculated the number of tokens we expect your site to have at the end of 2024. Since DUFb tokens are worth \$2 DUFb each, the tokens issued and redeemed are calculated by dividing the dollar amounts of DUFb issued and redeemed by 2.

How FFN calculates the expected number of tokens you should have at the end of the 2024					
Starting token count (reported on closeout form)	– tokens Issued (\$49696 ÷ 2)	+ tokens Redeemed (\$47310 ÷ 2)	– surplus tokens sent back to FFN in 2024	+ additional tokens sent to site from FFN	= expected ending token count
4853	24848	24098		0	4130

Ann Arbor Farmers Market has a discrepancy of 26% (or 1084 tokens) between the expected ending token count and the ending token count you reported.

Fair Food Network allows discrepancies up to 100 tokens or 5% (whichever is greater) to account for human error throughout the season.

Important: If your site has both a discrepancy of more than 5% **AND** the discrepancy is more than 100 tokens, please [click here](https://tinyurl.com/2hbn4d48) or type the following link into your browser: <https://tinyurl.com/2hbn4d48> and use the form to submit a 2024 Token Discrepancy Explanation. Please submit explanation by 1 week after date of send to avoid a delay in processing your 2025 DUFb grant payment.

If you have identified any differences between your records and the numbers in this letter, please reach out as soon as possible and no later than 1 week after date of send by sending an email to:

rortiz@fairfoodnetwork.org

Please use the email subject line: **2024 DUFb Records Mismatch – Ann Arbor Farmers Market**

Thank you for everything you have done to support your site in offering the Double Up Food Bucks program this year! In 2024, Double Up Food Bucks reached an estimated 350,000 people shopping with SNAP + DUFB to increase their purchasing power of Michigan-grown fruits and vegetables.

You can find your 2025 grant agreement (contract) on the following pages of this document. We look forward to partnering with you again this year!

Please review, sign, and date this Closeout Letter below and return by **May 30, 2025**. Thank you!

Ricardo Ortiz

**Farmers Market and Direct Site Manager
Fair Food Network**

Fiduciary Signature

Date



Double Up Food Bucks

2025 Farmers Market Grant Agreement and Invoice

Date: May 23, 2025

Payment to:

(F0008) - City of Ann Arbor
Attn: Stefanie T. Stauffer
315 Detroit St
Ann Arbor, MI, 48104
(734) 794-6255

Grant Award Number: DU-MI-2025-F0008

Description: 2025 Ann Arbor Farmers Market Contract - Double Up Food Bucks

Total Amount Owed: \$30852

Market Information

Ann Arbor Farmers Market
315 Detroit St
Ann Arbor, MI 48104
market@a2gov.org

Dear Stefanie T. Stauffer,

This grant agreement (the “Agreement”) is between, Fair Food Network (“FFN”), a tax-exempt nonprofit, and City of Ann Arbor, (the “Grantee Organization”), in the amount of **\$30852** (the “Funds”).

FFN will provide the Funds to the Grantee Organization, according to the terms and conditions outlined below, to operate the **Double Up Food Bucks** program (the “Program”), at the Site 1 Name (the “Market” or “Markets”), during the Agreement dates outlined below (the “Term”).

Grantee Organization: City of Ann Arbor	Market Cycle: Year-round	Grant Number: DU-MI-2025-F0008
Grant Period Start Date: January 1, 2025	Grant Period End Date: December 31, 2025	Funds Disbursement Method: Check
2025 Grant Amount: \$30852	Rollover Balance (funds carried over from 2024 program year that FFN has previously paid to Grantee Organization) \$18262	Total Funds Available: \$49114
Total Tokens Available: 5187		

The Grantee Organization agrees to administer the Program at the Market(s) under the following terms and conditions:

Terms and Conditions

I. Use and Handling of Funds

- The Funds are provided to the Grantee Organization to reimburse the Grantee Organization for the cash value of Program incentives (the “Program Incentives”) spent by customers at the Grantee Organization’s participating Market(s) in exchange for eligible products.
- Eligible products for Program Incentive earnings and redemption include: Fresh, whole fruits and vegetables grown in Michigan (not frozen, cut, or processed); Fresh mushrooms grown in Michigan (not dried); Fresh herbs grown in Michigan (not dried); Food producing plants, trees, and seedlings (including herbs). If the Market(s) is in a county which borders another state(s), Program Incentives may also be redeemed for produce grown in the state(s) bordering that county.
- Program tokens or electronic loyalty credits, may be used, where eligible, as

- currency proxy for Program Incentives distribution and redemption at the Market(s).
- d. Funds shall not be provided for Program Incentives, nor may they be used to reimburse a vendor at the Market(s), if the Market(s) or vendor provides a customer with ineligible products in exchange for the Program Incentive.
 - e. Funds may not be used to reimburse a vendor who is not participating in the Program or has not signed a vendor agreement with the Market(s).
 - f. Funds shall be kept separately on the Grantee Organization's books of account as Funds from FFN; and accurate records of the Funds received, and expenses incurred under the Agreement should be kept in accordance with generally accepted accounting principles.
 - g. Grantee Organization shall provide reasonable access for FFN, at its request, to Grantee Organization's and/or Market's files, records, personnel and premises for the purpose of conducting Program financial audits, verifications, or evaluations as FFN deems reasonably necessary as it relates to the Agreement.
 - h. No part of the Grant funds may be used to carry on propaganda, or otherwise attempt to influence legislation or to influence or to participate in or to intervene in (including the publishing or distribution of statements) any political campaign on behalf of (or in opposition to) any candidate for public office.
 - i. The Grantee Organization is required have the correct number of Program Incentive tokens at the end of the Program season, and Term of the Agreement, based on reporting provided. The calculation used to determine the number of Program Incentive tokens which the Grantee Organization should have on hand at the end of the Program season is: the number of tokens on-hand at the start of the Program season, minus the number of tokens distributed to customers, plus the number of tokens redeemed by vendors. In the instance that the Grantee Organization does not have the correct number of Program Incentive tokens at the end of the Program season, the records of the Grantee Organization may be subject to review.
 1. In the event of a token shortage, the Grantee Organization may be penalized at a cost equal to the replacement value of the token shortage.
 2. In the event of a token overage, the Grantee Organization will resolve the overage in one of two ways:
 - i. If the Grantee Organization does not initiate a 2026 Agreement to operate the Program with FFN, all remaining Funds and/or tokens must be returned to FFN **within one month** of when both the Grantee Organization and FFN have agreed upon a 2025 year-end Program close out reconciliation statement.
 - ii. If the Grantee Organization initiates a 2026 Agreement to operate the Program with FFN, Funds may be subtracted from the current Agreement's rollover amount.
 3. FFN may, at its discretion, waive any financial penalty if there is a small margin of error (a variance equal to or less than 5% or 100 tokens) with the reconciliation of Program Incentive tokens.
 - j. This Agreement is contingent upon the release of USDA and philanthropic support secured by FFN. FFN represents that it has received and will set aside for use only by the Grantee Organization the Funds for the Term.
 - k. This Agreement becomes null and void, and any remaining Funds must be returned

to FFN, if the terms and conditions of the Agreement are not met by the Grantee Organization, as of the effective date of such notice pursuant to Section VII below.

- I. If either party determines the Grantee Organization will not continue to operate the Program, any unused and remaining Funds during the Term or Funds not used for the purposes stated above must be returned to FFN within one month of when both the Grantee Organization and FFN have agreed upon a Program closeout reconciliation statement.

II. Program Guidelines and Standards

The Grantee Organization is responsible for ensuring FFN Program guidelines are followed at the Market(s) and agrees to administer the Program as outlined below and otherwise agreed by FFN and the Grantee Organization. The Grantee Organization will:

- a. **Oversee Program Incentive distribution to customers using federal food assistance benefits (also called Supplemental Nutrition Assistance Program (“SNAP”), food stamps, Electronic Benefits Transfer (“EBT”) and Bridge Card at the Market(s).**
 - i. A customer at the Market(s) will receive a value of Program Incentive equal to the amount of SNAP dollars spent on any fresh produce (fresh fruits and/or vegetables), up to \$20 per day, when the Program is operating, and Funds are remaining. Note, the \$20 per day limit may be adjusted per FFN’s discretion as needed.
 - ii. To earn Program Incentive, customers must purchase fresh produce with EBT tender. The Program Incentive may be used (redeemed) to purchase any fresh produce at the Market(s).
 - iii. Program Incentives earned on the Double Up Program card must be spent within 90 days of earning. Markets using Program card technology will automatically clear earnings older than 90 days. Program incentive tokens have no expiration date.
- b. **Vendor Education**
 - i. Provide Program information to all vendors at the Market(s), including those vendors who sell Program eligible products and those who do not sell eligible products.
 - ii. Distribute a Double Up Food Bucks Program sign to each participating vendor and ensure the signs are visibly posted for customers during the Market’s hours of operation.
 - iii. Communicate a defined process and schedule for Program Incentive redemption and reimbursement with participating vendors at the Market(s).
- c. **Program Incentive Redemption and Reimbursement to Vendors for Program Incentives**
 - i. Make reimbursement payments to participating vendors for the cash value of the Program Incentive redeemed at the Market(s) for eligible product within one month of when the sales are properly reported by the vendor to the Market(s).
 - ii. Prior to reimbursement, the Market(s) must have a signed Program Vendor Agreement on file for each vendor for each year of this Agreement. The

Grantee Organization must provide a copy of the Vendor Agreement to FFN upon request.

- iii. To determine the cash value of Program Incentives redeemed by participating vendors, the Grantee Organization must:
 - a. Maintain records of documentation
 - b. *If SNAP benefits are accepted and distributed at the Market(s) via a token-based system*, the Grantee Organization will collect Program Incentive tokens from participating vendors and maintain and submit to FFN written records of Program Incentive tokens redeemed by participating vendors using a standardized report form provided by FFN or a similar form with FFN permission. Records must indicate the name of the vendor who redeemed the tokens, the date of redemption, the dollar value of tokens submitted and the Market(s) name.
 - c. *If SNAP benefits are accepted using an electronic model by each vendor OR at a physical token distribution location for conversion to and from digital incentive credits*, the Grantee Organization will monitor vendors' SNAP and Program Incentive transactions to ensure SNAP sales are always greater than or equal to Program Incentive credits awarded.
- iv. *In seasonal markets*, the last day for vendors to accept Program Incentive in exchange for eligible product is the last day of the Market's season/closing day, and the last day for the Grantee Organization to reimburse vendors for redeemed Program Incentive is one month after the last day of the Market's season/closing day.

d. Incentive Distribution to Customer

- i. The Grantee Organization will oversee Program Incentive distribution to customers using SNAP at the Market(s).
- ii. A customer at the Market(s) will receive a value of Program Incentive tokens or loyalty credits equal to the amount of SNAP dollars spent, up to the daily limit outlined in Section II(a)((i) per market day.
- iii. Program Incentives may only be redeemed by SNAP recipients for Program eligible fruits or vegetables. Eligible products for Program Incentive earnings and redemption include:
 - a. Fresh, whole fruits and vegetables grown in Michigan (not frozen, cut, or processed); Fresh mushrooms grown in Michigan (not dried); Fresh herbs grown in Michigan (not dried); Food producing plants, trees, and seedlings (including herbs).
- iv. *If SNAP benefits are accepted using an electronic model by each vendor*, the Grantee Organization will monitor vendors' SNAP and Program Incentive transactions to ensure SNAP sales are always greater than or equal to Program Incentive credits awarded. The Grantee Organization understands and accepts responsibility for all equipment provided to the Market(s) by FFN.
 - a. Equipment includes, but it is not limited to tablets, card readers and tablet stands and is provided for the purpose of running Double Up Food Bucks transactions. The Market(s) acknowledges that the equipment is on loan to the Market(s) and the Market(s) will return equipment immediately upon request by FFN in the same condition as when the Market(s) received it

from FFN, ordinary wear and tear excluded. In the event of loss or damage, the Market(s) is responsible for replacing the damaged or lost equipment or providing necessary funds to replacement to FFN.

- v. The Grantee Organization will work with FFN and partners to make necessary changes with point of sale, inventory systems and other new technologies to support Program Incentive redemption.
- vi. *If SNAP benefits are accepted at a central terminal and distributed via a token-based system*, the Grantee Organization will maintain records of daily distribution of tokens using a standardized report form provided by FFN or a similar form with FFN permission. This form must provide a record of each SNAP transaction and Program Incentive distribution.
- vii. *In seasonal markets*, the last day to distribute Program Incentives to customers is the last day of the Market's season.
- viii. FFN reserves the right to institute necessary Program changes (such as earning and spending/redeeming limits, expiration of benefits, earning or spending/redeeming pauses, etc.) as necessary for sound financial management and longevity of the Program.

III. Record-Keeping

a. Record Keeping

Financial and Program-based records related to the Agreement will be retained by Grantee Organization for at least five (5) years after the completion of the Agreement Term. The Grantee Organization will maintain and keep on file the following records and provide a copy to FFN upon request:

- i. **Customer Transaction Records** for each market day when SNAP benefits are accepted at a central terminal and distributed via a token-based system, indicating the cash value of Program Incentive distributed and redeemed at the Market(s).
- ii. **Verification of SNAP sales.** FFN may request third party verification of monthly SNAP sales as demonstrated by either:
 - a. Copy of a daily batch report from the Market's point-of-sale device for each market day
 - b. Monthly statement from EBT merchant processor
 - c. Report from a SNAP processing application
- iii. **Vendor Records** indicating the cash value of Program Incentives redeemed by each vendor each market day. Excel or spreadsheet document with required elements of Vendor Record Sheet is allowable.

IV. Reporting Requirements and Reporting Schedule

a. Double Up Michigan Farmers Market Quarterly Metrics Reports

The Grantee Organization will submit calendar month totals of the following metrics when due via an online form link provided by FFN. **Submitting monthly reports, by the 8th of the following month, is *highly encouraged*, however at a minimum, monthly reports are required to be submitted quarterly, by the 8th of the month following the end of the quarter.** Reported information is final upon

submission and will be used to reconcile Program Incentive funds without correction:

- i. Cash value of Program Incentives issued to and redeemed by customers
 - ii. Cash value of SNAP issued to and redeemed by customers
 - iii. Number of SNAP transactions
 - iv. Number of new customers as indicated by the number of SNAP customers who respond yes to the question “Is this your first time using your Bridge Card (or equivalent) at this market?”
 - v. Vendor Redemption and Reimbursement Record sheets must be submitted with each month’s report; uploading the sheets to the online report form is preferred, but sheets may also be submitted via email to marketreporting@fairfoodnetwork.org so long as all required sheets are received via email by the related report’s due date.
- b.** FFN may consider requests to adjust quarterly reports made by the Grantee Organization within one month of submission.
 - c.** The Grantee Organization must complete an annual descriptive report outlining Program activity and operations for the previous 12 months.
 - d.** The Grantee Organization must report within all timeframes outlined on the following page. Failure to report will result in actions identified in Past Due Reporting in Section IV(e), up to and including the termination of this Agreement.

[See Reporting Schedule on Following Page]

Important Reporting Information and Dates for the 2025 Program Year

Report Name	Due Date	Report Format
Double Up Michigan Farmers Market / Direct Site: Monthly Metrics Report	January, February, and March monthly reports due 4/8/25	Online via form link posted in Market Manager Portal of www.DoubleUpFoodBucks.org .
Double Up Michigan Farmers Market / Direct Site: Monthly Metrics Report	April, May, and June monthly reports due 7/8/25	Online via form link posted in Market Manager Portal of www.DoubleUpFoodBucks.org
Double Up Michigan Farmers Market / Direct Site: Monthly Metrics Report	July and August reports due 9/8/2025	Both forms can be found online via form link posted in Market Manager Portal of www.DoubleUpFoodBucks.org
AND Double Up Food Bucks Michigan Farmers Market and Direct Sites: Annual Report	Due 9/8/2025	As a recipient of Federal Gus Schumacher Nutrition Incentive Program (GusNIP) funding, all Grantee Organizations must complete a descriptive annual report every year they have operated the Program at any point from September 1 of the previous year to August 31 of the present year.
Double Up Michigan Farmers Market / Direct Site: Monthly Metrics Report	September report due 10/8/2025	Online via form link posted in Market Manager Portal of www.DoubleUpFoodBucks.org
Double Up Michigan Farmers Market / Direct Site: Monthly Metrics Report	October, November, and December reports due 1/8/2026	Online via form link posted in Market Manager Portal of www.DoubleUpFoodBucks.org
2025 Closeout Form	Seasonal markets: 2 weeks after season end date Year-round markets: 1/8/26	Online form link sent via email and posted in Market Manager Portal of www.DoubleUpFoodBucks.org

e. Past-Due Reporting

The Grantee Organization is expected to submit reports by each outlined due date. Submitting reports after the due dates may result in the following consequences:

- i. First occurrence: The Market(s) must submit written & signed explanation from the Market(s) as to why report/documentation is late.
- ii. Second occurrence: Removal from FFN's electronic listings of participating markets AND the Market(s) must report monthly for a duration of 1 full quarter (3 months)
- iii. Third occurrence: Above repercussions AND the Market(s) is put on a scheduled reimbursement for distribution of funds for the duration of the next season (see Section V. Disbursement of Funds)
- iv. Fourth occurrence: FFN reserves the right to terminate the Agreement for the current or future Term(s).

f. Non-Responsiveness to Contact Attempts

The Grantee Organization is expected to make a good faith effort to respond to contact attempts from FFN via email or phone. Unresponsiveness to contact attempts for two or more quarters may result in the following consequences:

- i. Visit to the Market(s) by FFN staff or volunteers & the Market(s) is removed from FFN's electronic listings of participating markets.
- ii. FFN reserves the right to terminate the Agreement for the current or future Term(s).

g. Notification of Grantee Organization Changes

It is the responsibility of the Grantee Organization to promptly notify FFN with changes that impact the implementation of the Program at the Market(s). These changes include, but are not limited to:

- i. Change in market manager
- ii. Change in SNAP equipment status (longer than one market day)
- iii. Change in hours of operation or location of the Market(s)
- iv. Change in SNAP Permit status
- v. Loss of Program tokens, equipment or records
- vi. Change in active status (no longer accepting SNAP, EBT equipment issues, Program pause, **ANYTHING** that would result in the Market(s) no longer accepting Program Incentives, permanent or temporary)

Notification of these changes should be addressed to Ricardo Ortiz at: rortiz@fairfoodnetwork.org within 5 business days of the change.

h. Vendor Reimbursement Records

The Grantee Organization must maintain and provide records of reimbursement payments made to participating vendors for Program Incentives redeemed on a quarterly basis as demonstrated by either:

- i. Completed payment record column on Vendor Record Sheet provided by FFN with date, check number, and total dollar value of check. FFN only requires payment record for Program Incentive reimbursements. The Vendor Record sheet must indicate the portion allocated to each market currency if the Grantee

- Organization includes multiple market currencies (e.g. SNAP, WIC Project FRESH, credit/debit) in a single reimbursement payment.
- ii. Report from the Grantee Organization's accounting software verifying each Program Incentive reimbursement payment made to vendors, aligned with Program Incentive redemption documentation.
 - iii. If the Grantee Organization makes cash reimbursement payments for Program Incentive redemption by vendors, the Grantee Organization must be able to verify to FFN that these payments were made by providing a receipt to each vendor or obtaining vendor's signature at time of reimbursement.
 - iv. With FFN permission, alternative forms of documentation may be acceptable.

V. Disbursement of Funds

FFN will disburse Funds, following the receipt of counter-signed Agreement and a signed Form W-9 form from the current year from the Grantee Organization, as denoted on Page 2 of the Agreement.

- a. Additional funds may be provided to the Market(s) within the Term of this Agreement if Program Incentive spending is projected to exceed the total available Funds and Grantee Organization has maintained timely and accurate reporting. Any amendments to the Agreement will be made to the Grantee Organization during Term as requested or upon review of quarterly reports; and as determined by FFN.

VI. Evaluation

- a. The Grantee Organization may opt-in to distribute a questionnaire to customers at point of sale and a survey to vendors provided by FFN during the Market's season and return completed surveys in an envelope provided by FFN with pre-paid postage within a month of collection.
- b. The Grantee Organization will complete a year-end Market manager evaluation survey.
- c. The Grantee Organization will allow for additional evaluation methods at the Market(s) as reasonably requested by FFN, an independent evaluation firm, or other representative of the United States Department of Agriculture (USDA). Upon Grantee Organization's approval, evaluation methods may include allowing survey collectors to work in the Market(s) and talk with customers, allowing FFN and/or partners to monitor the Market(s) regularly for adherence to Program requirements. **Market customers are never required to participate in Program evaluation efforts** (e.g. annual participation survey, interviews, focus groups, etc.) to use the Program.

VII. General

- a. FFN owns the trademarked name "Double Up Food Bucks" and the apple/carrot logo. As a Grantee Organization of the Program, the Grantee Organization may use, on a non-exclusive basis, the licensed mark in Market(s) promotional materials for the duration of the Term.
- b. If the Grantee Organization is suspected of any fraudulent activity related to this Agreement, FFN reserves the right to discontinue, modify or withhold any payment due under this Agreement, to require repayment of expended Funds, or a refund of unexpended Funds, if, in its judgement, such action is necessary to comply with the

requirements of any law or regulations affecting its responsibility with respect to the Agreement.

- c. If any conditions of the Agreement are violated by the Grantee Organization (including failing to make timely or accurate reports), in addition to requiring a refund of the amount giving rise to the violation, FFN will have no further obligation to provide Funds under the Agreement; provided, FFN shall be required to provide the Grantee Organization 30 day's prior written notice of such non-compliance with an opportunity to cure before such termination may become effective; provided, further, the Grantee Organization shall be permitted to receive any Program Incentive Funds previously earned and thereafter spent by customers during the Term.
- d. The foregoing conditions comply with FFN's obligation under U.S. law to make reasonable efforts and establish adequate procedures to see that the Funds are spent solely for the purposes for which they have been granted and to obtain full and complete records on how the Funds have been expended. Changes in the U.S. laws or regulations may require FFN to ask that more detailed reports be submitted, or other steps be taken. FFN will inform the Grantee Organization of any such changes.

If the Grantee Organization accepts the above stated conditions, please have a duly authorized representative of the Grantee Organization sign below and make a copy for the Grantee Organization's files. Electronic signatures are acceptable.

By signing this Agreement, the Grantee Organization acknowledges it is a subgrantee of federal grant funds. The subgrantee represents that neither it nor any of its principals has been debarred, suspended or determined ineligible to participate in federal assistance awards or contracts as defined in regulations implementing Office of Management and Budget Guidelines on Governmentwide Debarment and Suspension (Nonprocurement) in Executive Order 12549. Subgrantee further agrees that it will notify FFN immediately if it or any of its principals is placed on the list of parties excluded from federal procurement or nonprocurement programs available at www.sam.gov.

Return entire signed Agreement by signing and submitting via secure AdobeSign link. Alternatively, entire signed Agreement can be printed and mailed to:

Fair Food Network
ATTN: Rachel Hoh
1442 Brust Street, Third Floor
Detroit, MI 48226

On behalf of Fair Food Network, I want to extend our best wishes for success in your work.

Sincerely,



Holly Parker
Chief Strategy & Program Officer
Fair Food Network

Fiduciary Information

City of Ann Arbor
Stefanie T. Stauffer

315 Detroit St
Ann Arbor, MI 48104
sstaufer@a2gov.org
(734) 794-6255

Mailing Information

315 Detroit St
Ann Arbor, MI 48104

Market Information

Ann Arbor Farmers Market
315 Detroit St
Ann Arbor, MI 48104
market@a2gov.org
(734) 794-6255

Grant Award Number: DU-MI-2025-F0008

Please review the following information which you or another representative of the Grantee Organization provided on the 2024 Closeout Form:

EIN: 386004534

FNS Number: 0138182

Year authorized to accept SNAP: 2010

Market Start Date: 1/1/2025

Market End Date: 12/31/2025

Number of vendors participating in Double Up Food Bucks (each vendor must sign a 2025 Vendor Agreement to participate in 2025): _____

Attachments

This grant Agreement becomes binding when FFN receives:

1. Counter-signed grant Agreement from the Grantee Organization
2. Completed and signed 2025 W-9
3. ACH form (if applicable)

Authorized Representative(s) of Grantee Organization:

Representative #1 (Required):

Signature	Name and Title (Please Print or Type)	Date
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Additional Representative(s) (Optional):

Signature	Name and Title (Please Print or Type)	Date
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Signature	Name and Title (Please Print or Type)	Date
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Signature	Name and Title (Please Print or Type)	Date
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Signature	Name and Title (Please Print or Type)	Date
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Signature	Name and Title (Please Print or Type)	Date
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Signature	Name and Title (Please Print or Type)	Date
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Request for Taxpayer Identification Number and Certification

Go to www.irs.gov/FormW9 for instructions and the latest information.

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. <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> 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. <input type="checkbox"/> Other (see instructions) _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____ (Applies to accounts maintained outside the United States.)
	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 _____ <input type="checkbox"/>	
	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	
<input type="text"/>	<input type="text"/> - <input type="text"/> - <input type="text"/>
or	
Employer identification number	
<input type="text"/>	<input type="text"/> - <input type="text"/>

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 for Part II, later.

Sign Here	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. 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

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-NEC (nonemployee compensation).
- 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), and 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.

Caution: If you don't return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding*, later.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued);
2. Certify that you are not subject to backup withholding; or
3. Claim exemption from backup withholding if you are a U.S. exempt payee; and
4. Certify to your non-foreign status for purposes of withholding under chapter 3 or 4 of the Code (if applicable); and
5. 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*, later, 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).

Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding. Payments made to foreign persons, including certain distributions, allocations of income, or transfers of sales proceeds, may be subject to withholding under chapter 3 or chapter 4 of the Code (sections 1441–1474). Under those rules, if a Form W-9 or other certification of non-foreign status has not been received, a withholding agent, transferee, or partnership (payor) generally applies presumption rules that may require the payor to withhold applicable tax from the recipient, owner, transferor, or partner (payee). See Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*.

The following persons must provide Form W-9 to the payor for purposes of establishing its non-foreign status.

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the disregarded 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 grantor trust.
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust and not the beneficiaries of the trust.

See Pub. 515 for more information on providing a Form W-9 or a certification of non-foreign status to avoid withholding.

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 (under Regulations section 1.1441-1(b)(2)(iv) or other applicable section for chapter 3 or 4 purposes), do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515). If you are a qualified foreign pension fund under Regulations section 1.897(l)-1(d), or a partnership that is wholly owned by qualified foreign pension funds, that is treated as a non-foreign person for purposes of section 1445 withholding, do not use Form W-9. Instead, use Form W-8EXP (or other certification of non-foreign status).

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 their 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 their 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 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include, but are not limited to, 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 instructions for Part II 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, as described in item 4 under "*By signing the filled-out form*" above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code*, later, and the separate Instructions for the Requester of Form W-9 for more information.

See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier.

What Is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all U.S. account holders that are specified U.S. persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, later, 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 are no longer 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 (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

• **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 for 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 you filed with your application.

• **Sole proprietor.** Enter your individual name as shown on your Form 1040 on line 1. Enter your business, trade, or "doing business as" (DBA) name on line 2.

• **Partnership, C corporation, S corporation, or LLC, other than a disregarded entity.** 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.

• **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. Enter any business, trade, or DBA name on line 2.

• **Disregarded entity.** In general, a business entity that has a single owner, including an LLC, and is not a corporation, is disregarded as an entity separate from its owner (a disregarded entity). See Regulations section 301.7701-2(c)(2). A disregarded entity should check the appropriate box for the tax classification of its owner. Enter the owner's name on line 1. The name of the owner 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. 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, enter it on line 2.

Line 3a

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

IF the entity/individual on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation.
• Individual or • Sole proprietorship	Individual/sole proprietor.
• LLC classified as a partnership for U.S. federal tax purposes or • LLC that has filed Form 8832 or 2553 electing to be taxed as a corporation	Limited liability company and enter the appropriate tax classification: P = Partnership, C = C corporation, or S = S corporation.
• Partnership	Partnership.
• Trust/estate	Trust/estate.

Line 3b

Check this box if you are a partnership (including an LLC classified as a partnership for U.S. federal tax purposes), trust, or estate that has any foreign partners, owners, or beneficiaries, and you are providing this form to a partnership, trust, or estate, in which you have an ownership interest. You must check the box on line 3b if you receive a Form W-8 (or documentary evidence) from any partner, owner, or beneficiary establishing foreign status or if you receive a Form W-9 from any partner, owner, or beneficiary that has checked the box on line 3b.

Note: A partnership that provides a Form W-9 and checks box 3b may be required to complete Schedules K-2 and K-3 (Form 1065). For more information, see the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

If you are required to complete line 3b but fail to do so, you may not receive the information necessary to file a correct information return with the IRS or furnish a correct payee statement to your partners or beneficiaries. See, for example, sections 6698, 6722, and 6724 for penalties that may apply.

Line 4 Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on 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 on 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 territory, 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 territory.
- 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 as defined under section 581.
- 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 ¹	Generally, exempt payees 1 through 5. ²
• Payments made in settlement of payment card or third-party network transactions	Exempt payees 1 through 4.

¹ See Form 1099-MISC, Miscellaneous Information, and its instructions.

² 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) entered 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 territory, 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. If this address differs from the one the requester already has on file, enter "NEW" at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

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 ITIN. Enter it in the entry space for the Social security number. 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.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note: See *What Name and Number To Give the Requester*, later, 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. You may also get this form by calling 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/EIN. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or Form SS-4 mailed to you within 15 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and enter "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, you will generally 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. See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier, for when you may instead be subject to withholding under chapter 3 or 4 of the Code.

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 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.