

PRINCE GEORGE'S COUNTY GOVERNMENT
Office of Central Services
Sustainable Energy Program
CLEAN ENERGY GRANT
INSTRUCTIONS FOR SOLAR PHOTOVOLTAIC (PV) APPLICATION

Introduction & Background

Thank you for your interest in the Sustainable Energy Program's Clean Energy Grant (Clean Energy Solar Grant), administered by the Office of Central Services, Sustainable Energy Program (OCS SEP). The Grant joins ongoing efforts and programs by Prince George's County to uplift neighborhoods that face significant economic, health, public safety and educational challenges.

The Energy Resiliency Zones (ERZs) evolved from a County designation, formerly known as Transforming Neighborhoods Initiative (TNI), which utilized several metric indicators such as education, public safety, and employment to identify key neighborhoods across the County needing holistic uplifting.

From an energy perspective, resiliency is the ability to prepare for and adapt to utility disruptions and recover quickly from these disruptions. It involves the deployment of distributed energy resources such as energy efficiency, renewable energy such as solar PV, battery storage, and microgrids.

This grant, coupled with state energy incentives, provides assistance to residents to access the benefits of solar PV energy upon the successful implementation of energy-efficiency (electricity and natural gas) measures. It also builds on Maryland and Prince George's County's energy-efficiency and carbon reduction goals and will help in making our County more energy resilient, using a holistic approach to break energy and barriers.

This document provides instructions for filling out the grant application. If you have additional questions, please see the grant contact information below to reach out to OCS SEP staff.

All systems supported through the grant are subject to the following conditions:

- The minimum system size to qualify for a grant is 2kWDC for solar PV.
- Only photovoltaic (PV) systems installed *after* January 1, 2018 are eligible.
- Systems must be installed by an appropriately licensed contractor in accordance with state and county laws. Self-installers are not eligible to receive rebates at this time.
- All selected solar contractors must be North American Board of Certified Energy Practitioners (NABCEP) Certified as well as registered as a vendor of Prince George's County.
- All major system components (panels and inverters) must be new and not previously placed in service in any other location or for any other application. Rebuilt, refurbished, or relocated equipment are not eligible for a solar incentive.
- A manual or manuals must be provided with each system and balance-of-system, including the inverter.
- To protect the purchaser against defective workmanship, system or component breakdown, or severe degradation, all systems must carry the original manufacturer's warranty of one year or greater, and all installation workmanship must be guaranteed for a minimum of one year. The entire solar generating system must carry a warranty, including PV modules (panels) and inverters, and warranties should provide for no-cost repair or replacement of the system or system components, including any associated labor during the warranty period.

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Submission of an application for the grant does not guarantee receipt of a rebate or the amount of the requested rebate. SEP Clean Energy Solar Grant operates on a first-come, first-served basis and incentive rebates are dependent upon cost effectiveness and funding availability.

Read and follow these step-by-step instructions to better navigate a successful application submittal:

Step 1: CONFIRM YOUR ELIGIBILITY

To qualify for the grant, homeowners must:

1. **Reside in a single-family or townhouse residence, that is individually metered, built before March 23, 2016, and in one of the following ERZs:** Bladensburg - East Riverdale; Forestville; Hillcrest Heights - Marlow Heights; Kentland - Palmer Park; Oxon Hill – Glassmanor; Silver Hill; Suitland - Coral Hills; and Woodlawn – Lanham.

To confirm you are in one of the ERZ communities, you must look up your address by using the ERZ Address Locator: (<http://bit.ly/ERZlocator>). Please note the ERZ Address Locator is the definitive tool for determining the eligibility of an application. You must drill in to ensure your address is in the ERZ boundary.

2. Have proof of successful completion and implementation of energy efficiency measures through a comprehensive whole-house energy audit by a trained Contractor that is actively certified by the Building Performance Institute (BPI) on or after March 23, 2016.

Step 2: DETERMINE INCENTIVE INCOME QUALIFICATION

I. For Income-Qualified Applicants:

Income-qualified applicants are households with total gross income less than 60% of the median income for Prince George's County according to the Maryland Department of Housing and Community Development (DHCD) 2019 Income Limits. Table 2 illustrates current low-income eligibility.

A. If system is owned by the homeowner:

- ✓ Grants up to \$10,000 to cover eligible costs associated with installing a solar photovoltaic system.

B. For third-party owned systems:

- ✓ Grants up to \$2,000 to cover eligible costs associated with installing a solar photovoltaic system.

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Use Table 2 to determine your "low-income" eligibility. If you do not fall within the table, then you are considered a "market rate" applicant.

Table 2: solar low-income eligibility

| Size of Family Unit | Maximum Annual Household Income* | Monthly Gross Income |
|------------------------|----------------------------------|----------------------|
| 1 | \$24,980.00 | \$2,081.66 |
| 2 | \$33,820.00 | \$2,818.33 |
| 3 | \$42,660.00 | \$3,555.00 |
| 4 | \$51,500.00 | \$4,291.66 |
| 5 | \$60,340.00 | \$5,028.33 |
| 6 | \$69,180.00 | \$5,765.00 |
| 7 | \$78,020.00 | \$6,501.66 |
| 8 | \$86,860.00 | \$7,238.33 |
| each additional person | add \$8,640 | |
| Effective 1/16/2019 | | |

II. For Market Rate Applicants:

- A. If system is owned by the homeowner:
 - ✓ Grants up to \$5,000 to cover eligible costs associated with the installing solar system.
- B. For third-party owned systems:
 - ✓ Grants up to \$2,000 to cover eligible costs associated with installing a solar system.

Eligible costs include any parts, component, or accessory equipment necessary to operate and/or install the device. A maximum of 15% of the grant can be spent on reasonable measures to facilitate the

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installation of the system on a home (for example, tree trimming). OCS Sustainable Energy Program staff should be contacted to ensure the measure(s) qualifies.

ASSOCIATED ENERGY SAVINGS REQUIREMENT(s)

As a part of the SEP Clean Energy Solar Grant, we expect contractors on behalf of the applicant to achieve no less than 10% energy savings (excluding free direct installed measures) for energy efficiency grant applications and at least an additional 10% energy savings for solar grant applications, considering the dollar amount requested per application.

SELECTING A SOLAR CONTRACTOR

Residents can choose their own solar contractor to install their solar system.

In order for a solar company to become a participating contractor as a part of the SEP Clean Energy Solar Grant, they *must* be [registered as a vendor of Prince George's County](#) with the Contract Administration and Procurement division. This ensures more secure and efficient transactions between solar company/suppliers and the County.

- To begin, the vendor registration form can be found here: <https://erpvendorapp.sap.mypgc.us>.

If you have further questions about vendor registration, please contact Betty Carter in Contract Administration and Procurement at 301-883-6400.

Step 3: SUBMIT PREQUALIFICATION REQUIRED DOCUMENTS

PREQUALIFICATION

Working along with the selected contractor, email or send in copies of:

- Proof of successful implementation of energy efficiency measures;**
There are several programs to help Marylanders make their homes more energy efficient. Examples include the [EmPOWER Maryland Programs](#) - Pepco's residential energy-efficiency incentives, and Maryland DHCD's Low Income Energy Efficiency Program; Maryland's Department of Housing and Community Development (DHCD) [WholeHome Programs](#) - BeSMART Energy Efficiency Financing, Enhanced Weatherization Program, and the Rehab and Special Loan Programs.
Examples of proof of successful implementation of energy efficiency measures include:
 - A copy of the final project approval letter that indicates the incentives for the project.
 - A copy of the quality control inspection form that lists the work that was performed in the home.
- A copy of the signed contract to install a solar photovoltaic system on the roof of the property** that includes an itemized scope of work to include all system components;
- A solar analysis that includes a detailed breakdown specifying the proposed system** size; lifetime; yearly estimated output inclusive of degradation rates; lifetime avoided cost savings; overall energy savings from utility bills i.e. kWh offset; etc.

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- Please see appendixes A.1 and A.2 for sample reports modelled for both ownership and financing options, respectively;
 - The report is to also indicate the solar project cost minus all applicable incentives that are to be received as well as the estimated SREC owner and value.
- IRS Form W-9:** Request for Taxpayer Identification Number and Certification which can be found: <https://www.irs.gov/pub/irs-pdf/fw9.pdf>;
 - Proof of becoming a registered vendor of Prince George's County** from Contract Administration and Procurement (i.e. successful registration email confirmation);
 - Proof of the contractor being a **North American Board of Certified Energy Practitioners (NABCEP) Certified**;
 - The signed Affidavit of Income**, please note that supporting documents are required if applying to be income qualified for the grant;
 - The signed grant Terms and Conditions Agreement.**

PREQUALIFICATION TIMELINE:

- OCS Sustainable Energy Program staff will send a notice of prequalification that reserves funds for the project within 20 days upon receiving the completed requirements, and after successfully reviewing required documents.
- Awardees will have two weeks to accept the grant after receiving a notice of prequalification.
- Installation should be completed within 4 (four) months of receiving prequalification approval notification. Applicant may request a onetime extension provided the total allowed timeframe is within 12 months of the prequalification approval notification. OCS Sustainable Energy Program is not required to grant an extension.

Step 4: SUBMIT FINAL REQUIRED DOCUMENTS

| |
|----------------|
| FINAL APPROVAL |
|----------------|

Working along with the selected contractor, email or send in copies of:

- Final invoice that itemizes all system component(s) installed. Included on the invoice should be the job completion date;
- Copy of Pepco's *Authorization to Operate* letter;
- A copy of the official sticker used by a third-party solar inspector participating in the Third Party Residential Solar System Inspections Program;
 - Administered by the Department of Permitting, Inspection and Enforcement (DPIE), third party inspectors place inspection stickers on the electric panel box indicating that the system has successfully passed inspection;
- Proof of system registration with the Maryland, or District of Columbia (DC), Public Service Commission (PSC);
 - Maryland, and DC, have Renewable Portfolio Standards (RPS) which serve to recognize and develop the benefits associated with a diverse collection of renewable energy supplies. To find out more, visit the Maryland PSC's website:

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<http://www.psc.state.md.us/electricity/renewable-portfolio-standard/> or DC's PSC:
<https://www.dcpsc.org/Utility-Information/Electric/Renewables.aspx>.

IMPORTANT SOLAR NOTES:

- Solar system owners that are located on the District's and Maryland's [cross border feeder](#) serving the District, can register with the District's PSC, others with the Maryland PSC.
- Registering your system with the respective PSC's is part of the process that allows the system owner to participate in the RPS, and to subsequently sell Renewable Energy Credits (RECs). A REC is equal to the attributes associated with one (1) megawatt-hour (~1,000 kW) from a certified Renewable Energy Facility. RECs are tradeable commodities in states with RPS markets. Visit the Maryland PSC website for more information.
- When your system is registered with the respective PSCs, it is assigned a certification number. The certification number will serve as proof that the installed system is certified as a renewable energy facility.
- For the Maryland PSC certification process go to: <http://www.psc.state.md.us/electricity/solar-renewable-portfolio-standard-documents-rps/>.
- For the DC PSC certification process go to: <https://www.dcpsc.org/Utility-Information/Electric/Renewables/Renewable-Energy-Portfolio-Standard-.aspx>

FINAL APPROVAL TIMELINE:

It is the intent of the SEP Clean Energy Solar Grant to pay incentives in a timely manner after the administrator has received the applicant's completed application, the signed grant award letter, and approve his or her documentation. However, no guarantees of timing on incentive payments can or will be made.

Application Final Approval Timeline is as follows but we reserve the right to modify this timeline:

- Installation should be completed within 4 (four) months of receiving prequalification approval notification. A complete installation is evidenced by Pepco's Authorization to Operate letter.
- Upon receiving all the requirements and successful review of the full application, a notification of award will be sent out to the applicant within 20 days.
- Final approval of application and satisfactory site visit will occur within 10 business days of receipt of the final invoice. Final payment is subject to a satisfactory site visit and customer verification of the completion of work.
- Upon submitting request for payment to the OCS Director, the Office of Finance will approve invoices within 30 business days.

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Please note: OCS Sustainable Energy does not endorse, sponsor, or otherwise make any representation or warranty with respect to any contractor or the work, materials, or services provided by any contractor.

Applications may be emailed, hand-delivered or mailed to:

Prince George's County, Office of Central Services, Sustainable Energy Program
1400 McCormick Drive, Suite 281, Largo, MD 20774
Email: ERZCleanE@co.pg.md.us

For more information, call: [301-883-6450](tel:301-883-6450) or visit MyPGC.us/SustainableEnergy

SOLAR FEASIBILITY REPORT (sample for ownership model)

| Initial Annual Usage (kWh): | | | | | | | |
|-----------------------------------|--------------------|-------------------------|---------------------------|---------------|-----|-------------------|-----------------|
| Proposed System Size (kW): | | | | | | | |
| Annual PV Output (kWh): | | | | | | | |
| Rate Increase/year (%) | | | | | | | |
| System lifetime (yrs) | | | | | | | |
| System Degradation (%) | | | | | | | |
| SREC Price (\$) | | | | | | | |
| Overall electric bill savings (%) | | DEGRADATION RATE: | RATE (\$/Kwh) | ENERGY OFFSET | | LIFETIME Savings | |
| | | 0.50% | 4% | | | Avoided Cost | |
| Lifetime Year of Production | Annual Usage (kWh) | System Production (kWh) | Electricity Inflation (%) | kWh offset | % | Estimated Savings | Cumulative (\$) |
| 1 | 2,500,000.0 | 448,333.33 | \$0.1050 | 2,051,667 | 18% | \$215,425.00 | \$215,425.00 |
| 2 | 2,500,000.0 | 425,916.67 | \$0.1092 | 2,074,083 | 17% | \$217,778.75 | \$433,203.75 |
| 3 | 2,500,000.0 | 404,620.83 | \$0.1136 | 2,095,379 | 16% | \$220,014.81 | \$653,218.56 |
| 4 | 2,500,000.0 | 384,389.79 | \$0.1181 | 2,115,610 | 15% | \$222,139.07 | \$875,357.63 |
| 5 | 2,500,000.0 | 365,170.30 | \$0.1228 | 2,134,830 | 15% | \$224,157.12 | \$1,099,514.75 |
| 6 | 2,500,000.0 | 346,911.79 | \$0.1277 | 2,153,088 | 14% | \$226,074.26 | \$1,325,589.02 |
| 7 | 2,500,000.0 | 329,566.20 | \$0.1329 | 2,170,434 | 13% | \$227,895.55 | \$1,553,484.56 |
| 8 | 2,500,000.0 | 313,087.89 | \$0.1382 | 2,186,912 | 13% | \$229,625.77 | \$1,783,110.34 |
| 9 | 2,500,000.0 | 297,433.49 | \$0.1437 | 2,202,567 | 12% | \$231,269.48 | \$2,014,379.82 |
| 10 | 2,500,000.0 | 282,561.82 | \$0.1494 | 2,217,438 | 11% | \$232,831.01 | \$2,247,210.83 |
| 11 | 2,500,000.0 | 268,433.73 | \$0.1554 | 2,231,566 | 11% | \$234,314.46 | \$2,481,525.29 |
| 12 | 2,500,000.0 | 255,012.04 | \$0.1616 | 2,244,988 | 10% | \$235,723.74 | \$2,717,249.02 |
| 13 | 2,500,000.0 | 242,261.44 | \$0.1681 | 2,257,739 | 10% | \$237,062.55 | \$2,954,311.57 |
| 14 | 2,500,000.0 | 230,148.37 | \$0.1748 | 2,269,852 | 9% | \$238,334.42 | \$3,192,645.99 |
| 15 | 2,500,000.0 | 218,640.95 | \$0.1818 | 2,281,359 | 9% | \$239,542.70 | \$3,432,188.69 |
| 16 | 2,500,000.0 | 207,708.90 | \$0.1891 | 2,292,291 | 8% | \$240,690.57 | \$3,672,879.26 |
| 17 | 2,500,000.0 | 197,323.46 | \$0.1967 | 2,302,677 | 8% | \$241,781.04 | \$3,914,660.30 |
| 18 | 2,500,000.0 | 187,457.28 | \$0.2045 | 2,312,543 | 7% | \$242,816.99 | \$4,157,477.28 |
| 19 | 2,500,000.0 | 178,084.42 | \$0.2127 | 2,321,916 | 7% | \$243,801.14 | \$4,401,278.42 |
| 20 | 2,500,000.0 | 169,180.20 | \$0.2212 | 2,330,820 | 7% | \$244,736.08 | \$4,646,014.50 |
| 21 | 2,500,000.0 | 160,721.19 | \$0.2301 | 2,339,279 | 6% | \$245,624.28 | \$4,891,638.77 |
| 22 | 2,500,000.0 | 152,685.13 | \$0.2393 | 2,347,315 | 6% | \$246,468.06 | \$5,138,106.83 |
| 23 | 2,500,000.0 | 145,050.87 | \$0.2488 | 2,354,949 | 6% | \$247,269.66 | \$5,385,376.49 |
| 24 | 2,500,000.0 | 137,798.33 | \$0.2588 | 2,362,202 | 6% | \$248,031.18 | \$5,633,407.67 |

| Lifetime Year of Production | Annual Usage (kWh) | System Production (kWh) | Electricity Inflation (%) | kWh offset | % | Estimated Savings | Cumulative (\$) |
|-----------------------------|--------------------|-------------------------|---------------------------|------------|----|-------------------|-----------------|
| 25 | 2,500,000.0 | 130,908.41 | \$0.2691 | 2,369,092 | 5% | \$248,754.62 | \$5,882,162.28 |

SOLAR PROJECT FEASIBILITY

METRIC DEFINITIONS

| S# | Metric | Description |
|----|--------------------------------|--|
| 1 | Initial Annual Usage (kWh): | Current amount of energy used; <i>before</i> the solar system is installed. A minimum of 12 months of utility data is required to capture an accurate usage of the home. |
| 2 | Proposed System Size (kW): | The amount of energy (in kilowatts) the solar system is to produce overall. |
| 3 | Annual PV Output (kWh): | Amount of electricity (in kWh) being produced by the system during a given year. |
| 4 | Lifetime Year of Production | The # of calendar years this specific solar PV system has been in production for during the system's lifetime. |
| 5 | Annual Usage (kWh) | This is the amount of energy the resident consumes within a 12-month cycle. Accurate utility data from a minimum of 12-months is required for accurate depiction of electric footprint. |
| 6 | Degradation Rate (%): | A rate of prediction of decreased power output over time. |
| 7 | System Production (kWh) | Same as <i>Annual PV Output x Degradation Rate</i> for a given year. A median value of 0.5%/year is the industry standard. |
| 8 | Rate (\$/kWh) | The dollar cost of electricity for each kilowatt of energy consumed. |
| 9 | Electricity Inflation (%): | Rate in which electricity rates increases each year within the Mid-Atlantic region. |
| 10 | Escalator (Lease/PPA only)(%): | Escalated dollar values refer to actual dollars of revenue or cost that will be realized or incurred at a specific future point in time. |
| 11 | ENERGY OFFSET (in kWh & \$) | Is equal to <i>Annual PV Output / Annual Electricity Usage</i> . Projects with estimated energy offset over 100% can participate in Maryland's meter aggregation, which is currently up to 200%. |
| 12 | kWh offset | Is equal to <i>Annual Electricity Usage - System Productions</i> |
| 13 | % offset | The percentage of energy that was saved (offset) again the Initial Annual Usage. The equation is $\text{System Production (kWh)} / \text{Annual Usage (kWh)}$. |

| S# | Metric | Description |
|----|---------------------------|--|
| 14 | Avoided Cost/Cost savings | Yearly avoided costs is based on Pepco's blended electricity rate. |
| 15 | Lifetime savings | Dollar savings over the determined lifetime of the solar system. |

SOLAR FEASIBILITY REPORT (sample for financing model)

| Initial Annual Usage (kWh): | | | | | | | | | |
|-----------------------------------|--------------------|-------------------------|---------------------------|-------------------------------|---------------|-----|-------------------|------------------|--|
| Proposed System Size (kW): | | | | | | | | | |
| Annual PV Output (kWh): | | | | | | | | | |
| Rate Increase/year | | | | | | | | | |
| System Degradation (%) | | | | | | | | | |
| SREC Price (\$) | | | | | | | | | |
| Overall electric bill savings (%) | | | | | | | | | |
| | | DEGRADATION RATE: | RATE (\$/Kwh) | | ENERGY OFFSET | | | | |
| | | 0.50% | 4% | 1.8% | | | Avoided Cost | LIFETIME Savings | |
| Lifetime Year of Production | Annual Usage (kWh) | System Production (kWh) | Electricity Inflation (%) | Escalator (Lease/PPA only)(%) | kWh offset | % | Estimated Savings | Cumulative (\$) | |
| 1 | 2,500,000.0 | 448,333.33 | \$0.1050 | \$0.0850 | 2,051,667 | 18% | \$215,425.00 | \$215,425.00 | |
| 2 | 2,500,000.0 | 425,916.67 | \$0.1092 | \$0.0865 | 2,074,083 | 17% | \$217,778.75 | \$433,203.75 | |
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| 8 | Rate (\$/kWh) | The dollar cost of electricity for each kilowatt of energy consumed. |
| 9 | Electricity Inflation (%): | Rate in which electricity rates increases each year within the Mid-Atlantic region. |
| 10 | Escalator (Lease/PPA only)(%): | Escalated dollar values refer to actual dollars of revenue or cost that will be realized or incurred at a specific future point in time. |
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A. CONFIRM YOUR ELIGIBILITY

Homeowners applying for the grant must:

- Be a Prince George's County resident;
- Live in a single-family, townhouse residence, or condominium that is individually metered, built before March 23, 2016, and in one of the following ERZs: Bladensburg - East Riverdale; Forestville; Hillcrest Heights - Marlow Heights; Kentland - Palmer Park; Oxon Hill – Glassmanor; Silver Hill; Suitland - Coral Hills; and Woodlawn – Lanham.

To confirm you are in one of the ERZ communities, you must look up your address by using the ERZ Address Locator: (<http://bit.ly/ERZlocator>). Please note the ERZ Address Locator is the definitive tool for determining the eligibility of an application. You must drill in to ensure your address is in the ERZ boundary.

All systems supported through the grant are subject to the following conditions:

- The minimum system size to qualify for a solar PV grant is 2,000 watts direct current (2.0 kilowatts DC, or 2kWDC).
- Only photovoltaic (PV) systems installed after January 1, 2018 are eligible.
- Solar systems must be installed by an appropriately licensed contractor in accordance with state and county laws. Self-installers are not eligible to receive rebates at this time.
- All selected solar PV contractors must be North American Board of Certified Energy Practitioners (NABCEP) Certified as well as register as a vendor of Prince George's County.
- A manual or manuals must be provided with each photovoltaic system and balance-of-system, including the inverter.
- To protect the purchaser against defective workmanship, system or component breakdown, or severe degradation, all systems must carry the original manufacturer's warranty of one year or greater, and all installation workmanship must be guaranteed for a minimum of one year. The

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entire solar generating system must carry a warranty, including PV modules (panels) and inverters, and warranties should provide for no-cost repair or replacement of the system or system components, including any associated labor during the warranty period.

Submission of an application for the grant does not guarantee receipt of a rebate or the amount of the requested rebate. The Clean Energy Grant operates on a first-come, first-served basis and incentive rebates are dependent upon cost effectiveness and funding availability.

B. REQUIRED FOR PREQUALIFICATION:

- Proof of successful implementation of energy efficiency measures;
- A copy of the signed *itemized* scope of work (SOW) and contract to install a solar photovoltaic system on the roof of the property;
- A solar analysis report to include a detailed analysis specifying the proposed solar project: system size, lifetime, total cost after receiving other incentivizes, yearly estimated output inclusive of degradation rates, lifetime avoided cost savings, energy savings from utility bills (i.e. kWh offset, SREC value and ownership, etc.); Please refer to Appendix A.1 and A.2 for both purchased and financed samples of analysis.
- IRS Form W-9: Request for Taxpayer Identification Number and Certification;
- Proof of vendor registration from the Contract Administration and Procurement Division;
- The completed and signed Affidavit of Income; and
- The completed and signed grant Terms and Conditions Agreement.

C. REQUIRED FOR FINAL APPROVAL:

- Final invoice that itemizes all system component(s) installed to include job completion date;
- Copy of Pepco's *Authorization to Operate* letter;
- A copy of the official sticker used by a third-party solar inspectors participating in the Third Party Residential Solar System Inspections Program; and
- Proof of system registration with the Maryland (or District of Columbia) Public Service Commission.

D. SOLAR GRANT AGREEMENT/TERMS & CONDITIONS

All applicants ("Applicant") who seek to claim incentives for eligible photovoltaic systems are required to acknowledge reading and understanding of the following terms and conditions, and must accept these terms and conditions before Office of Central Services, Sustainable Energy Program's Clean Energy Grant will process your application and/or incentive payment. Incentives are only available for qualifying residents in the designated ERZs, who have successfully implemented efficiency measures on or after March 23rd, 2016. In order to qualify to receive an incentive, you agree to install a solar energy system that meets the requirements set forth in all grant-related documents.

ELIGIBILITY/PROCESS

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- Applicant understands that the grant may be modified, suspended or discontinued by the Office of Central Services (OCS), Sustainable Energy at any time and without notice;
- Applicant agrees to provide all documentation required to qualify for an incentive;
- Applicant understands that incentives will be reserved and distributed on a first-come, first-served basis until funds are depleted for the applicable fiscal year;
- Applicant may only apply for one solar photovoltaic system incentive that is funded with the Office of Central Services (OCS), Sustainable Energy Program funds, for a single, unique and verifiable physical address in a designated ERZ;
- A third-party owner is a system owner who does not own the qualifying building located in the ERZ. The third-party owner must apply the full grant amount as prepayment to the total cost of the system. Prepayment is the deposit paid towards the cost of the system, which includes, but is not limited to, down payments, forward payments of expected fees/bills or money used to establish a contract;
- Completed installation: The Office of Central Services, Sustainable Energy Program defines a completed installation as being all equipment necessary for the proper operation of a solar system having been safely and securely affixed to permanent building, inter-tied into the building's electrical system, inspected and approved by the Department of Permitting, Inspections and Enforcement ("DPIE") as evidenced by an inspection approval sticker, and by a Copy of Pepco's Authorization to Operate letter;
- Incentives provided are for *complete* installation(s). Complete installation is evidenced by Pepco's Authorization to Operate letter;
- Applicant may request a onetime extension subject to approval. OCS Sustainable Energy Program is not required to grant an extension;
- It is Applicant's responsibility to contract for the purchase and proper installation of a qualifying system. OCS Sustainable Energy Program reserves the right to inspect all projects to verify system completion; and
- In addition to income eligibility, in order to qualify for the maximum grant award of \$10,000 the proposed energy savings from both (1.) Energy Efficiency project and (2.) Solar projects of the SEP Clean Energy Solar Grant are required to be equal to or greater than twenty-five percent ($\geq 25\%$) when combined.

EQUIPMENT

- To be eligible for an incentive, the PV system must meet the minimum size of 2.0 kWDC.
- Applicant must comply with all grant requirements and provide documentation acceptable to the administrator before an incentive will be fulfilled.
- The photovoltaic system hardware must be in compliance with all applicable performance and safety standards including: Underwriters Laboratories (UL) 1741, Standard for Static Inverters

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and Charge Controllers for Use in Photovoltaic Systems and UL 1703, Standard for Safety: Flat-Plate Photovoltaic Modules and Panels.

- For utility interconnected photovoltaic systems, the system must be in compliance with Maryland Net Energy Metering laws and the requirements of the local electric utility – The Potomac Electric Power Company (PEPCO).
- The photovoltaic system must be installed in compliance with Institute of Electrical and Electronics Engineers (“IEEE”) Standard 929-2000, Recommended Practice for Utility Interface of Photovoltaic Systems and with applicable requirements of the local electrical codes and the National Electrical Code (NEC).
- Applying for and receiving incentives under this grant does not preclude the Applicant from seeking any federal tax credit for which he/she may be eligible. However, eligibility for an incentive does not guarantee eligibility for any tax credit.

REVIEW

- The selected contractor must be certified to install by the North American Board of Certified Energy Practitioners (NABCEP). The review of the solar system will include the solar analysis and of SREC ownership and value.
- For a period of up to two (2) years after incentive fulfillment, Applicant may be randomly selected to provide additional information to assist OCS Sustainable Energy Program in documenting and validating actual benefits of the energy production equipment. Applicant agrees to participate if selected and agrees that the incentive received is fair compensation and consideration for reasonable time and effort to participate.
- Applicant agrees to permit public disclosure of information. OCS Sustainable Energy Program requires transparency and public disclosure of how funds are managed, awarded and spent. It is possible that information about how individual incentives were awarded and spent could be publicly disclosed in some manner, including disclosure on a government website, in a media report, or as a result of a request under the Freedom of Information Act. Applicant agrees to allow the OCS Sustainable Energy Program and/or its contracted representative’s access to the incentivized system to verify that it is properly installed, operational, and conforms to the eligibility criteria as specified.
- The system cannot be removed from Prince George’s County for a period of 10 years following installation.

INDEMNIFICATION/NOTICES

- Applicant shall hold OCS Sustainable Energy harmless from any and all claims, demands, and actions based upon or arising out of any purchases of goods or services performed by Applicant or by Applicant’s agents.
- Applicant agrees to assume all risks of loss and to indemnify and hold OCS Sustainable Energy, Prince George’s County, and its officers, agents and employees, harmless from and against any and all liabilities, demands, claims, damages, suits, costs, fees, and expenses, incidents thereto,

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for injuries or death to persons and for loss of, damage to, or destruction of property because of Applicant's negligence, intentional acts or omissions. In the event of any demand or claim, OCS Sustainable Energy or Prince George's County government may elect to defend any such demand or claim and will be entitled to be paid by Applicant for all damages and legal fees.

- Applicant agrees to comply with all applicable local, state and federal electrical, plumbing, building, fire and safety codes and regulations, including but not limited to obtaining plumbing, electrical and building permits, observing zoning requirements and consulting with neighbors or adjacent property owners as needed, as well as local, state or federal safety and regulatory officials.
- Applicant certifies that he or she at all times will be truthful in his or her representations, that no documentation of work or expenses will be altered, manufactured or falsely represented, and that no incentive will be claimed in a manner or fashion that does not comply with grant requirements.
- Applicant assumes full risk and responsibility for all purchases of goods or services and agrees that Applicant is solely responsible for decisions to make purchases that might be eligible for an incentive.

PAYMENT

- Applicant affirms that he or she understands and agrees to comply with equipment as well as all other eligibility standards and requirements.
- OCS Sustainable Energy, Clean Energy Solar Grant operates on a first-come, first-served basis and incentive requests are dependent on funding availability.
- Incentives are provided only after a full application and the signed Terms and Conditions from Applicant have been approved by OCS Sustainable Energy.
- The incentive maximums per installation apply to a single, unique and verifiable physical address. Applicant further certifies that he or she has not applied and will not apply for an incentive or incentives that would exceed the limits per installation by using multiple real or fictitious addresses, multiple real or fictitious applicant names or by any other means or process.
- It is the intent of the Clean Energy Solar Grant to pay incentives in a timely manner after the administrator has received the applicant's completed application and signed Terms and Conditions, and approved his or her documentation. However, no guarantees of timing on incentive payments can or will be made.
- Final payment is subject to a satisfactory site visit and customer verification of the completion of work.

HOLISTIC TIMELINE FOR PROJECT COMPLETION

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- ✓ Upon receiving the completed prequalification requirements and after successfully reviewing required documents, OCS Sustainable Energy Program staff will send a notice of prequalification that reserves funds for the project within 20 days.
- ✓ Awardees will have two weeks to accept the grant after receiving a notice of prequalification.
- ✓ Installation should be completed within 4 (four) months of receiving prequalification approval notification. A complete installation is evidenced by Pepco's *Authorization to Operate* letter. Applicant may request a onetime extension provided the total allowed timeframe is within 12 months of the prequalification approval notification. OCS SEP is not required to grant an extension.
- ✓ Upon receiving all the aforementioned requirements and after successful review of the full application, a notification of award will be proffered to the applicant.
- ✓ Final approval of application and satisfactory site visit will occur within 10 business days of receipt of final invoice. Final payment is subject to a satisfactory site visit and customer verification of the completion of work.
- ✓ Upon submitting request for payment, the Office of Finance will approve invoices within 30 business days.

PARTICIPANT CERTIFICATION

I hereby certify that I have read, understood, and agree to abide by the Office of Central Services' SEP Clean Energy Solar Grant's Terms and Conditions. I understand that failure to abide by these terms and conditions may lead to withholding or suspending, in whole or in part, funds provided under this grant, or recovering unspent or misspent funds through the placement of a lien on the my real and/or personal property to secure repayment.

By signing this application, the applicant certifies under penalty of perjury that the information provided in the application and all of its attachments is complete, accurate, and true. The signatory further certifies that they are authorized to submit this application on behalf of the property, and, to agree to the terms and conditions.

Part A. AUTHORIZED APPLICANT

| | |
|---|--|
| Authorized Applicant: | |
| Contractor/Vendor: | |
| Date: | |
| Organization Name: | |
| Title: | |
| Name: | |
| Authorized Signature: Contractor/Vendor Signature*: | |
| <i>* To be completed only if the contractor/vendor completed the application.</i> | |

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Part B. PAYMENT INFORMATION

| |
|---|
| PAYMENT INFORMATION |
| <i>If the contractor or trade ally completing the work or another 3rd party will be receiving the incentive directly, the customer must authorize payment by signing below.</i> |
| Payment to: <input type="checkbox"/> Contractor/Trade Ally <input type="checkbox"/> Other 3rd Party Customer |
| Signature: _____ |
| Contractor Name: _____ |
| Date: _____ |

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APPLICANT INFORMATION

A.T.N

| | | | |
|---------------------------------------|--|---------------------------------------|--------------------|
| Applicant name/Property Owner: | | SSN/Tax I.D. | |
| Street Address: | | | |
| City: | | Zip Code: | Year Built: |
| Daytime Phone: | | Email: | |
| Do you own the property? | | System Size in DC and AC (kW): | |
| System Owner: | | | |

CONTRACTOR INFORMATION

| | |
|---|---------------|
| Solar System Contractor/Installer: | |
| Contact Person: | |
| Company Address: | |
| Daytime Phone: | Email: |
| Primary Prince George's County License Type (e.g. Home Improvement, Business, Contractor): | |
| License Number: | |

| |
|--|
| Panel Size and Manufacturer: |
| Inverter Type & Manufacturer: |

REQUIRED FOR PREQUALIFICATION:

- Proof of successful implementation of energy and efficiency measures;
- A copy of the signed *itemized* contract to install a solar photovoltaic system on the roof;
- A solar analysis specifying estimated output, savings, etc. (see appendix A.1 and A.2 for models)
- IRS Form W-9: Request for Taxpayer Identification Number and Certification;
- The completed and signed Affidavit of Income;
- The completed and signed Terms and Conditions Agreement.

REQUIRED FINAL APPROVAL:

- Final invoice itemizing all system component(s) installed including the solar generator, if requested. Included on the invoice should be the job completion date;
- Copy of Pepco's Authorization to Operate letter;
- A copy of the official sticker used by a third-party solar inspectors participating in the Third Party Residential Solar System Inspections Program;
- Proof of system registration with the Maryland (or District of Columbia) Public Service Commission.

A. DETAILED INCENTIVE INFORMATION

List other incentives applied to the project. Attach additional sheets if necessary.

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| <u>Incentive Program</u> | <u>Issuing Organization</u> | <u>Purpose</u> | <u>Incentive Amount</u> |
|--------------------------|-----------------------------|----------------|-------------------------|
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

List the costs for which you are seeking a grant award. The list should be supported by the statement of work.

| <u>COST</u> | <u>AMOUNT REQUESTED</u> |
|--|--------------------------------|
| | |
| | |
| | |
| <u>ACCESSORY EQUIPMENT, REASONABLE HEALTH/SAFETY COSTS ASSOCIATED WITH INSTALLING THE DEVICE.</u> | <u>AMOUNT REQUESTED</u> |
| | |
| | |
| | |
| | |

Are you applying as an income-qualified* applicant? (check here) Yes No
 (If Yes, you will be required to provide supporting documents as stated on the Affidavit of Income)

Income-qualified applicants are households with total gross income less than 60% of the median income for Prince George's County according to the Maryland Department of Housing and Community Development (DHCD) 2019 Income Limits.

Please note: OCS Sustainable Energy does not endorse, sponsor, or otherwise make any representation or warranty with respect to any contractor or the work, materials, or services provided by any contractor.

Applications may be emailed, hand-delivered or mailed to:

 Prince George's County, Office of Central Services, Sustainable Energy Program

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1400 McCormick Drive, Suite 281, Largo, MD 20774

Email: ERZCleanE@co.pg.md.us

For more information, call: [301-883-6450](tel:301-883-6450) or visit MyPGC.us/SustainableEnergy

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AFFIDAVIT OF INCOME
Solar Photovoltaic Grant

Any information you provide will be kept completely confidential. All applicants are required to complete and sign this document. Please note the funding source (Exelon/PHI merger) for this grant program requires we spend a certain portion of the funds with low and moderate income residents. Consequently, we are unable to determine compliance with this requirement without asking for income information.

Applicant's Name: _____

Address: _____

City, State, Zip: _____

Phone Number: (Primary) _____ (Secondary) _____ Other: _____

Email Address: _____

REQUIRED: I certify that there are [] persons living in the house and my/our annual gross income is \$_____.

I solemnly declare, under oath, and subject to the penalties of perjury, that the above information is true and correct to the best of my knowledge, information, and belief.

 Signature of Affiant Date

 * Signature of Witness to the Affidavit Date

 Printed Name of Affiant Date

 * Printed Name of Witness to the Affidavit Date

Only residents that are interested in being considered LMI (see Table 1 below for eligibility) must submit supporting documents.

– Low-to-Moderate INCOME (LMI) SECTION ONLY –

Use the following chart to determine your LMI eligibility.

| Number of People Living in House | Annual Income Less than: | Number of People Living in House | Annual Income Less than: |
|----------------------------------|--------------------------|----------------------------------|--------------------------|
| 1 | \$49,250.00 | 2 | \$56,300.00 |
| 3 | \$63,300.00 | 4 | \$70,300.00 |
| 5 | \$75,950.00 | 6 | \$81,600.00 |

Table 1: LMI Income Table

I am interested in applying for the LMI Solar PV grant.
 Your income must be supported by one (1) of the following documents:

- 2017 or 2018 Federal Form 1040 Income Tax Return (Page 1 and Page 2 only) **or**;
- Proof of income (paystub, W-2, or HUD statement, etc.) for all residents of the property.

*The *Witness to the Affidavit* is a person witnessing the completion of this document, and need not be a notary public. For example, the contractor performing the energy retrofit service may sign as a witness.

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. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. 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).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States.

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

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items.

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the 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 under 4 above (for reportable interest and dividend accounts opened after 1983 only).

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

Also see *Special rules for partnerships*, earlier.

What is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, 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 no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (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.

a. **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note: ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or “doing business as” (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C corporation, or S corporation.** Enter the entity’s name as shown on the entity’s tax return on line 1 and any business, trade, or DBA name on line 2.

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a “disregarded entity.” See Regulations section 301.7701-2(c)(2)(iii). Enter the owner’s name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner’s name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity’s name on line 2, “Business name/disregarded entity name.” If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

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

Line 3

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

| IF the entity/person on line 1 is a(n) . . . | THEN check the box for . . . |
|--|---|
| • Corporation | Corporation |
| • Individual • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes. | Individual/sole proprietor or single-member LLC |
| • LLC treated as a partnership for U.S. federal tax purposes, • LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or • LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes. | 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 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 in line 4.

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

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

| IF the payment is for . . . | THEN the payment is exempt for . . . |
|--|---|
| Interest and dividend payments | All exempt payees except for 7 |
| Broker transactions | Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012. |
| Barter exchange transactions and patronage dividends | Exempt payees 1 through 4 |
| Payments over \$600 required to be reported and direct sales over \$5,000 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 Income, 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) written or printed on the line for a FATCA exemption code.

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

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

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

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

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

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

G—A real estate investment trust

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

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

J—A bank as defined in section 581

K—A broker

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

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

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

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, write 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 individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

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). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note: See *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 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/Businesses and clicking on Employer Identification Number (EIN) under Starting a Business. 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 SS-4 mailed to you within 10 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note: Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if 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 Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A)) | The grantor* |
| For this type of account: | Give name and EIN of: |
| 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 |

| For this type of account: | Give name and EIN of: |
|---|-----------------------|
| 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 under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B)) | The trust |

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

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.) Also see *Special rules for partnerships*, earlier.

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

Note: If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records From Identity Theft

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see 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 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes.

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

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

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov 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.

Visit 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 possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.