

NORTH PLATTE BASIN ROUNDTABLE

Wm. Kent Crowder, Chair
P.O. Box 1019
Walden, Colorado 80480

FAX (970) 723-4706
(970) 723-4660

November 24, 2010

Mr. Todd Doherty
Colorado Water Conservation Board
Intrastate Water Management and Development Section
WSRA Application
1580 Logan Street, Suite 600
Denver CO 80203

Re: Water Supply Reserve Account Grant Application for Solicitation of Stakeholder Input
Through Production of a North Platte Basin Education Package – Applicant, Colorado
Foundation for Water Education - WSRA Funds Requested - \$14,040.000 Basin
Account Funds

Dear Mr. Doherty:

This letter is to advise you that the grant application for \$14,040.00 from Basin Account funds for the Solicitation of Stakeholder Input Through Production of a North Platte Basin Education Package Project submitted by the Colorado Foundation for Water Education was reviewed by the North Platte Basin Roundtable (NPBRT) and evaluated utilizing the NPBRT Water Supply Reserve Account Grant Evaluation Criteria. This project was approved by a unanimous vote of the nine voting members present at the NPBRT meeting held on the 23rd day of November 2010. Because there were no dissenting votes, a minority report is not required.

On September 21, 2010, the North Platte Basin Roundtable approved their Education Action Plan, and asked the Foundation to apply for a Water Supply Reserve Account grant in order to assist in the implementation of educational activities within the basin. The education package will help the Roundtable achieve their stated goal to "educate the basin public on solutions-oriented water supply planning." It will also be a powerful tool for communicating with basin stakeholders to better solicit their input for needs assessments and project planning.

CRS Section 37-75-104(2) requires that "Basin Roundtables shall actively seek the input and advice of affected local governments, water providers, and other interested stakeholders and persons in establishing its needs assessment, and shall propose projects or methods for meeting those needs." This proposal will help the NPBRT communicate to those stakeholders and others the needs of the basin, the projects and initiatives currently proposed to meet them, and assist the Roundtable in soliciting input for further needs assessments and additional projects to meet those needs, both consumptive and nonconsumptive.

Please feel free to call me with any questions that you may have regarding the North Platte Basin Roundtable meeting or our level of support for this project.

Sincerely,



Wm. Kent Crowder, Chair
North Platte Basin Roundtable

cc: Colorado Foundation for Water Education



COLORADO WATER CONSERVATION BOARD



WATER SUPPLY RESERVE ACCOUNT GRANT APPLICATION FORM

Solicitation of stakeholder input through production of a North Platte Basin education package

Name of Water Activity/Project

Approving Basin Roundtable

\$14,040.00

Amount from Statewide Account

\$0.00

Total Amount of Funds Requested

Amount from Basin Account

\$14,040.00

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1. Reference Information
2. Insurance Requirements (Projects Over \$25,000)
3. WSRA Standard Contract (Projects Over \$100,000)
4. W-9 Form (Required for All Projects)

Water Supply Reserve Account – Grant Application Form

Form Revised March 2009

Instructions

To receive funding from the Water Supply Reserve Account (WSRA), a proposed water activity must be approved by the local Basin Roundtable AND the Colorado Water Conservation Board (CWCB). The process for Basin Roundtable consideration/approval is outlined in Attachment 1.

Once approved by the local Basin Roundtable, the applicant should submit this application, a detailed statement of work, detailed project budget, and project schedule to the CWCB staff by the application deadline.

The application deadlines are:

- Basin Account – 60 calendar days prior to the bi-monthly Board meeting
- Statewide Account – 60 calendar days prior to the September Board meeting

Board Meeting Dates	Basin Account Deadlines	Statewide Account Deadlines
July 20-21, 2010	May 21, 2010	n/a
September 21-22	July 23, 2010	July 23, 2010
November 16-17	September 17, 2010	n/a
January 2011	60 days prior	n/a
March 2011	60 days prior	n/a
May 2011	60 days prior	n/a
July 2011	60 days prior	n/a
September 2011	60 days prior	60 days prior

When completing this application, the applicant should refer to the WSRA Criteria and Guidelines available at: <http://cwcb.state.co.us/IWMD>.

The application, statement of work, budget, and schedule must be submitted in electronic format (Microsoft Word or text-enabled PDF are preferred) and can be emailed or mailed on a disk to:

Mr. Todd Doherty
Colorado Water Conservation Board
Water Supply Planning Section
WSRA Application
1580 Logan Street, Suite 200
Denver, CO 80203
Todd.Doherty@state.co.us

If you have questions or need additional assistance, please contact Todd Doherty of the Water Supply Planning Section at 303-866-3441 x3210 or todd.doherty@state.co.us.

Water Supply Reserve Account – Grant Application Form

Form Revised March 2009

Part A. - Description of the Applicant (Project Sponsor or Owner);

1. Applicant Name(s):

Colorado Foundation for Water Education

Mailing address:

1580 Logan St. Ste. 410
Denver, CO 80203

Taxpayer ID#:

61-1431665

Email address:

kmaharg@cfwe.org

Phone Numbers: Business:

303.377.4433

Home:

Fax:

303.377.4360

2. Person to contact regarding this application if different from above:

Name:

Kristin Maharg

Position/Title

Education Program Associate

3. Eligible entities that may apply for grants from the WSRA include the following. What type of entity is the Applicant?

☐

Public (Government) – municipalities, enterprises, counties, and State of Colorado agencies. Federal agencies are encouraged to work with local entities and the local entity should be the grant recipient. Federal agencies are eligible, but only if they can make a compelling case for why a local partner cannot be the grant recipient.

☐

Public (Districts) – special, water and sanitation, conservancy, conservation, irrigation, or water activity enterprises.

☐

Private Incorporated – mutual ditch companies, homeowners associations, corporations.

☐

Private individuals, partnerships, and sole proprietors are eligible for funding from the Basin Accounts but not for funding from the Statewide Account.

☒

Non-governmental organizations – broadly defined as any organization that is not part of the government.

Water Supply Reserve Account – Grant Application Form

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4. Provide a brief description of your organization

The Colorado Foundation for Water Education was created by an act of the Colorado State Legislature (HB 02-1152) in 2002 to promote a better understanding of water issues through educational opportunities and resources so Colorado citizens will understand water as a limited resource and make more informed decisions. The Foundation's Board of Trustees consists of 22 appointed and selected individuals who represent the diverse geography and affiliations of Colorado's water community.

The Foundation has over 350 contributing members located across Colorado. Our members include water providers, federal agencies, elected officials, scientists, engineers, attorneys, teachers and the general public. We are Colorado's premier source of unbiased, independent information on water.

The Foundation currently has three full-time staff members, one full-time OSM/VISTA volunteer and a number of subcontractors to achieve mission-related work.

5. If the Contracting Entity is different then the Applicant (Project Sponsor or Owner) please describe the Contracting Entity here.

Water Supply Reserve Account – Grant Application Form

Form Revised March 2009

6. Successful applicants will have to execute a contract with the CWCB prior to beginning work on the portion of the project funded by the WSRA grant. In order to expedite the contracting process the CWCB has established a standard contract with provisions the applicant must adhere to. A copy of this standard contract is included in Attachment 3. Please review this contract and check the appropriate box.

☒

The Applicant will be able to contract with the CWCB using the Standard Contract

☐

The Applicant has reviewed the standard contract and has some questions/issues/concerns. Please be aware that any deviation from the standard contract could result in a significant delay between grant approval and the funds being available.

7. The Tax Payer Bill of Rights (TABOR) may limit the amount of grant money an entity can receive. Please describe any relevant TABOR issues that may affect the applicant.

Water Supply Reserve Account – Grant Application Form
Form Revised March 2009

Part B. - Description of the Water Activity

1. Name of the Water Activity/Project:

Solicitation of stakeholder input through production of a North Platte basin education package

2. What is the purpose of this grant application? (Please check all that apply.)

☐

Environmental compliance and feasibility study

☐

Technical Assistance regarding permitting, feasibility studies, and environmental compliance

☐

Studies or analysis of structural, nonstructural, consumptive, nonconsumptive water needs, projects

Study or Analysis of:

☐

Structural project or activity

☐

Nonstructural project or activity

☐

Consumptive project or activity

☐

Nonconsumptive project or activity

☒

Structural and/ or nonstructural water project or activity

Water Supply Reserve Account – Grant Application Form

Form Revised March 2009

3. Please provide an overview/summary of the proposed water activity (no more than one page). Include a description of the overall water activity and specifically what the WSRA funding will be used for.

On September 21, 2010, the North Platte Roundtable approved their Education Action Plan. At this point they asked the Foundation to apply for a Water Supply Reserve Account grant in order to assist in the implementation of educational activities within the basin. The objectives outlined in this plan call for a resource document that provides information on the work of the roundtable as well as a speaker's bureau to area organizations. This proposal directly fulfills the tasks laid out in the Education Action Plan by providing tools for North Platte Roundtable members to actively solicit input from affected local governments and stakeholders as per requirements in CRS Section 37-75-104(2).

The proposal seeks \$14,040 to fund the production of an education package focused on the North Platte basin. The package includes the writing, editing, design and printing of a 24-page educational resource document as well as the production of a related public outreach PowerPoint presentation to be used by Roundtable members and posted online. The package would be available for distribution in April 2011.

The education package can be used by water educators in the North Platte basin to better reach their audience by providing them with high quality materials needed to educate the public. The Foundation will assist the Roundtable with dissemination of the education package and will work with the Education Liaison to develop additional means of telling the story of water and engaging the public in the North Platte basin.

The proposal is intended to educate Roundtable stakeholders in the North Platte basin about the basin's geography, water supply and environmental challenges, water management agencies (including the IBCC and Roundtable) and different user groups. The education package will help the Roundtable achieve their stated goal to "educate the basin public on solutions-oriented water supply planning." It will also be a powerful tool for communicating with basin stakeholders to better solicit their input for needs assessments and project planning.

Water Supply Reserve Account – Grant Application Form

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Part C. – Threshold and Evaluation Criteria

1. Describe how the water activity meets these **Threshold Criteria**. (Detailed in Part 3 of the Water Supply Reserve Account Criteria and Guidelines.)
 - a) The water activity is consistent with Section 37-75-102 Colorado Revised Statutes.¹

The proposal would help basin residents understand the current water rights system. It is consistent with CRS Section 37-75-102 as it does not impact or impede the current system of water rights allocation nor impair or impede any contractual or property rights.

¹ 37-75-102. Water rights - protections. (1) It is the policy of the General Assembly that the current system of allocating water within Colorado shall not be superseded, abrogated, or otherwise impaired by this article. Nothing in this article shall be interpreted to repeal or in any manner amend the existing water rights adjudication system. The General Assembly affirms the state constitution's recognition of water rights as a private usufructuary property right, and this article is not intended to restrict the ability of the holder of a water right to use or to dispose of that water right in any manner permitted under Colorado law. (2) The General Assembly affirms the protections for contractual and property rights recognized by the contract and takings protections under the state constitution and related statutes. This article shall not be implemented in any way that would diminish, impair, or cause injury to any property or contractual right created by intergovernmental agreements, contracts, stipulations among parties to water cases, terms and conditions in water decrees, or any other similar document related to the allocation or use of water. This article shall not be construed to supersede, abrogate, or cause injury to vested water rights or decreed conditional water rights. The General Assembly affirms that this article does not impair, limit, or otherwise affect the rights of persons or entities to enter into agreements, contracts, or memoranda of understanding with other persons or entities relating to the appropriation, movement, or use of water under other provisions of law.

Water Supply Reserve Account – Grant Application Form

Form Revised March 2009

- b) The water activity underwent an evaluation and approval process and was approved by the Basin Roundtable (BRT) and the application includes a description of the results of the BRT's evaluation and approval of the activity. At a minimum, the description must include the level of agreement reached by the roundtable, including any minority opinion(s) if there was not general agreement for the activity. The description must also include reasons why general agreement was not reached (if it was not), including who opposed the activity and why they opposed it. Note- If this information is included in the letter from the roundtable chair simply reference that letter.

The North Platte Roundtable will consider this application at its November 23, 2010 meeting.

- c) The water activity meets the provisions of Section 37-75-104(2), Colorado Revised Statutes.² The Basin Roundtable Chairs shall include in their approval letters for particular WSRA grant applications a description of how the water activity will assist in meeting the water supply needs identified in the basin roundtable's consumptive and/or non-consumptive needs assessments.

CRS Section 37-75-104(2) requires that "Basin Roundtables shall actively seek the input and advice of affected local governments, water providers, and other interested stakeholders and persons in establishing its needs assessment, and shall propose projects or methods for meeting those needs." This proposal will help the North Platte Roundtable communicate to those stakeholders the needs of the basin, the projects and initiatives currently proposed to meet them, and the appropriate avenues for input.

In order for the stakeholders within the North Platte basin to provide input and advice to the Basin Roundtable, they must adequately understand the issues the Roundtable is meant to address and know the avenues to provide such input and advice. The proposal will be a tool Roundtable members can use to actively solicit feedback from affected local governments and other stakeholders and provide general public outreach on the roundtable process.

² 37-75-104 (2)(c). Using data and information from the Statewide Water Supply Initiative and other appropriate sources and in cooperation with the on-going Statewide Water Supply Initiative, develop a basin-wide consumptive and nonconsumptive water supply needs assessment, conduct an analysis of available unappropriated waters within the basin, and propose projects or methods, both structural and nonstructural, for meeting those needs and utilizing those unappropriated waters where appropriate. Basin Roundtables shall actively seek the input and advice of affected local governments, water providers, and other interested stakeholders and persons in establishing its needs assessment, and shall propose projects or methods for meeting those needs. Recommendations from this assessment shall be forwarded to the Interbasin Compact Committee and other basin roundtables for analysis and consideration after the General Assembly has approved the Interbasin Compact Charter.

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- d) Matching Requirement: For requests from the Statewide Fund, the applicants is required to demonstrate a 20 percent (or greater) match of the request from the Statewide Account. Sources of matching funds include but are not limited to Basin Funds, in-kind services, funding from other sources, and/or direct cash match. Past expenditures directly related to the project may be considered as matching funds if the expenditures occurred within 9 months of the date the application was submitted to the CWCB. Please describe the source(s) of matching funds. (NOTE: These matching funds should also be reflected in your Detailed Budget in Part D of this application)

Not applicable

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2. For Applications that include a request for funds from the Statewide Account, describe how the water activity meets the **Evaluation Criteria**. (Detailed in Part 3 of the Water Supply Reserve Account Criteria and Guidelines.)

Not applicable

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Part D. – Required Supporting Material

1. Water Rights, Availability, and Sustainability

This information is needed to assess the viability of the water project or activity. Please provide a description of the water supply source to be utilized, or the water body to be affected by, the water activity. This should include a description of applicable water rights and the name/location of water bodies affected by the water activity.

Not applicable

2. Please provide a brief narrative of any related or relevant previous studies.

CFWE has worked with the South Platte and Yampa/White roundtables and is currently working with the Colorado Roundtable to produce basin-specific issues of Headwaters magazine and related outreach plans. Although this proposal will not produce a Headwaters magazine, it involves a similar process for writing, editing and designing the proposed resource document.

3. Statement of Work, Detailed Budget, and Project Schedule

The statement of work will form the basis for the contract between the Applicant and the State of Colorado. In short, the Applicant is agreeing to undertake the work for the compensation outlined in the statement of work and budget, and in return, the State of Colorado is receiving the deliverables/products specified. Please note that costs incurred prior to execution of a contract or purchase order are not subject to reimbursement.

Please provide a detailed statement of work using the following template. Additional sections or modifications may be included as necessary. Please define all acronyms. If a grant is awarded an independent statement of work document will be required with correct page numbers.

Statement of Work

WATER ACTIVITY NAME

Solicitation of stakeholder input through production of a North Platte basin education package



GRANT RECIPIENT

FUNDING SOURCE

North Platte Basin Roundtable funds

INTRODUCTION AND BACKGROUND

On September 21, 2010, the North Platte Roundtable approved their Education Action Plan. At this point they asked the Foundation to apply for a Water Supply Reserve Account grant in order to assist in the implementation of educational activities within the basin. The objectives outlined in this plan call for a resource document that provides information on the work of the roundtable as well as a speaker's bureau to area organizations. This proposal directly fulfills the tasks laid out in the Education Action Plan by providing tools for North Platte Roundtable members to actively solicit input from affected local governments and stakeholders as per requirements in CRS Section 37-75-104(2).

The proposal seeks \$14,040 to fund the production of an education package focused on the North Platte basin. The package includes the writing, editing, design and printing of a 24-page educational resource document as well as the production of a related public outreach PowerPoint presentation to be used by Roundtable members and posted online. The package would be available for distribution in April 2011.

The education package can be used by water educators in the North Platte basin to better reach their audience by providing them with high quality materials needed to educate the public. The Foundation will assist the Roundtable with dissemination of the education package and will work with the Education Liaison to develop additional means of telling the story of water and engaging the public in the North Platte basin.

The proposal is intended to educate Roundtable stakeholders in the North Platte basin about the basin's geography, water supply and environmental challenges, water management agencies (including the IBCC and Roundtable) and different user groups. The education package will help the Roundtable achieve their stated goal to "educate the basin public on solutions-oriented water supply planning." It will also be a powerful tool for communicating with basin stakeholders to better solicit their input for needs assessments and project planning.

OBJECTIVES

This project has the following objectives:

1. Fulfill the goals and objectives of the North Platte Education Action Plan at the request of the Roundtable Education and Outreach Committee
2. With input from Roundtable members, produce a high-quality, accurate and balanced account of the issues and challenges of the North Platte basin
3. Prominently feature the Roundtable's assessment of both non-consumptive and consumptive needs and highlighted projects it has funded
4. Provide information the public can use to learn more about the Roundtable's work and become involved in the process
5. Give roundtable members the necessary outreach tools for engaging stakeholders within their basin

TASKS

Task 1: Package Outline

The first step is to establish the framework for the educational package, including the intended audience and the general tone and content of the resource document and PowerPoint presentation. The Foundation will meet with the Education and Outreach Committee of the North Platte Basin Roundtable to outline the stories and information to be included in the package, the length of each article, and identification of sources of information on the Roundtable's needs assessment and technical work. The Foundation will also help the E&O Committee with creating methods for public participation so that they can provide feedback to the roundtables, as per requirements in CRS Section 37-75-104(2).

Deliverable: an outline of the articles and information to be included in the package

Task 2: Writing and Editing

The Foundation will compile existing materials, contact sources, conduct background research, collect graphics and write the articles for a 24-page resource document. Draft text is then submitted to the editor for initial review. Upon completion of her review, the edited text is sent to the North Platte Roundtable for secondary review. Members will also comment on the content of the outreach presentation at that time.

Deliverables: edited text of the resource document and PowerPoint presentation

Task 3: Graphic Design and Printing

The edited text is laid out and photographs, graphics and other visual art is created and included in the layout. The layout of the resource document is then reviewed by the North Platte Roundtable. Approved and final layout is then sent to the printer. 1,000 copies of the resource document will be printed and 500 DVDs will be produced, which will contain the outreach presentation and other roundtable documents.

Deliverables: 1,000 copies of the resource document and 500 DVDs

Task 4: Distribution and Input Solicitation

The package will be used by Roundtable members as a tool to actively solicit feedback from their affected local governments and other stakeholders. The Foundation will help the North Platte Roundtable identify targeted channels of distribution for the educational package. This could include online presence, community workshops and a speaker's bureau for various interest groups, schools, and government agencies with a stake in the future of water in the North Platte Basin.

Deliverable: Distribution work plan created in conjunction with the North Platte Roundtable

**WSRA Application - North Platte BRT
Budget, October 2010**

Total Costs

	Labor	Other Direct Costs	Total Project Cost
Task 1 - Package Outline	\$1,300	\$180	\$1,480
Task 2 - Writing and Editing	\$4,190	\$200	\$4,390
Task 3 - Design and Printing	\$3,525	\$3,675	\$7,200
Task 4 - Distribution and Solicitation	\$770	\$200	\$970
Total Costs	\$9,785	\$4,255	\$14,040

Personnel Budget

Project Personnel	Project Manager	Editor	Graphic Design	Total Costs
Hourly Rate	\$55	\$50	\$85	
Task 1 - Package Outline	20	4		\$1,300
Task 2 - Writing and Editing	58	20		\$4,190
Task 3 - Design and Printing	10		35	\$3,525
Task 4 - Distribution and Solicitation	14			\$770
Total Hours	102	24	35	161
Total Costs	\$5,610	\$1,200	\$2,975	\$9,785

Other Direct Costs

	Mileage (@ \$0.45/mile)	Tele- conference	Stock Photography	Printing (1000 copies @ \$2.50each)	DVD (500 @ \$0.75each)	Total Costs
Task 1 - Package Outline	\$180					\$180
Task 2 - Writing and Editing		\$200				\$200
Task 3 - Design and Printing			\$800	\$2,500	\$375	\$3,675
Task 4 - Distribution and Solicitation		\$200				\$200
Total Costs	\$180	\$400	\$800	\$2,500	\$375	\$4,255

Schedule of Deliverables

	January	February	March	April	May
Task 1 - Package Outline					
Task 2 - Writing and Editing					
Task 3 - Design and Printing					
Task 4 - Distribution and Solicitation					

Water Supply Reserve Account – Grant Application Form
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The above statements are true to the best of my knowledge:

Signature of Applicant:



10/19/10

Print Applicant's Name: **Kristin Maharg**

Project Title:

Solicitation of stakeholder input through production of a North Platte basin education package

Return this application to:

Mr. Todd Doherty
Intrastate Water Management and Development Section
COLORADO WATER CONSERVATION BOARD
1580 Logan Street, Suite 200
Denver, CO 80203

To submit applications by Email, send to: todd.doherty@state.co.us

**Request for Taxpayer
Identification Number and Certification**

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

Print or type
See Specific Instructions on page 2.

Name (as shown on your income tax return)

Colorado Foundation for Water Education

Business name, if different from above

Check appropriate box: ☐ Individual/Sole proprietor ☐ Corporation ☐ Partnership

☐ Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶

☒ Other (see instructions) ▶ 501(c)(3) non-profit

☐ Exempt
payee

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

1580 Logan St. Suite 410

City, state, and ZIP code

Denver, CO 80203

Requester's name and address (optional)

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 your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Social security number

or

Employer identification number

61-1931665

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. citizen or other U.S. person (defined below).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. See the instructions on page 4.

Sign
Here

Signature of
U.S. person ▶

Date ▶

10/19/10

General Instructions

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

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

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.

Note. If 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 on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the 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 withholding on your share of partnership income.

The person who gives 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 is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,