

4/2005

Meade County Community Wildfire Protection Plan



Hazardous Fuels Reduction Plan

For a copy of the entire plan go to:

<ftp://ftp.mattox.biz/incoming> Meade County Community Wildfire Protection Plan.pdf

or

www.Meadecounty.org Meade County Community Wildfire Protection Plan.pdf

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The following are excerpts from the complete plan that will help landowners who wish to participate in the hazardous fuels reduction cost share program in Meade County, SD.

Meade County Community Wildfire Protection Plan

The primary goal of this Community Wildlife Protection Plan is to reduce the risk from wildfire to life, property, and critical infrastructure. The Wildland Urban-Interface, (WUI), is a set of conditions that exist when manmade fuels (e.g. structures and other human development) meets or intermingles with natural vegetative fuels. The U.S. Department of Agriculture in conjunction with the U.S. Department of Interior identified a list of communities at risk from wildfire and placed them in the Federal Register. These communities are located in the WUI and are in the vicinity of federal lands and have been identified as being at high risk from wildfire.

This plan will help develop a core group of local government, fire agencies and state officials that will then be able to collaborate with federal agencies to identify areas at risk from wildfire. Programs to reduce these risks will be developed. Possible solutions will include, but will not be limited to, providing fuels reduction programs, field assessment of existing conditions, and collaboration between the different agencies to provide communication that will help reduce the risk from wildfire across the landscape without regard to ownership or boundaries. Identifying and prioritizing areas of hazardous fuels and plans to treat these areas, which will reduce the threat from wildfire. Public education regarding firewise materials and firewise practices to reduce the chance of initial ignition of structures in the WUI will be developed. Firefighter and public safety is a major concern when mitigating for wildfire. By providing adequate survivable space we can reduce a structures chance of initial ignition during a fire event. This also provides a safer environment and allows for more efficient fire suppression activities.

This Community Wildfire Protection Plan will be flexible to provide the best product possible to reduce the threat from wildfire for people residing in Meade County. The hazardous fuels reduction portion of the plan will identify property that is at risk from wildfire and will provide aid in treatment of these areas to make them better prepared to survive a wildfire event. Fuel loads, topography, and survivable space will determine who is eligible to participate in the hazardous fuels reduction program. If the landowner will assume responsibility for the maintenance of the treated area for ten years, the cost share will be increased.

Prescription Guidelines for Hazardous Fuels Reduction Program

The intent of this prescription is to reduce the threat of catastrophic fire that would threaten a structure or property. Development or improvement of survivable space will increase the structures chance of survivability and give fire suppression crews a safer work area so they can be more effective.

All ladder fuels must be trimmed a minimum of 6 feet off the ground. This breaks the vertical continuity of the fuel and prevents the fire from spreading into the canopy. Isolated patches of volatile shrubs and regeneration can exist if they are well separated from

surrounding canopy. Under story and dead forest litter must be removed. Conifer canopy shall have a minimum 15-foot of separation between other conifer canopies.

Steep slopes require more spacing between trees to maintain canopy separation and to protect against more aggressive fire behavior commonly seen in rougher terrain. When selecting trees for removal, large dominate trees that are straight, with good form and vigor should be left providing they meet the minimum spacing requirements. Remove all storm bent or damaged trees. Also dead or split top trees or trees with stem cankers should be removed. Remove unhealthy or defective trees first, and then remove remaining trees until desired spacing is achieved. Remove, chip or pile and burn all resulting vegetation residue. If chips are to be scattered they should not be more than 4 inches deep. Chips or other residue should not be placed under vegetation that could cause a ladder affect, or generate enough intensity to cause mortality to the vegetation above it if it is consumed during a fire event. Utilize wood as commercial logs, firewood, mulch, or other forest products where practical.

Cost Sharing Program

Mitigating the threat from wildfire by reducing hazardous fuels will be accomplished through a cost-sharing program between private landowners who are interested in participating, and the Meade County Commission. The main focus of this fuels reduction program will be in the 100 to 200 foot survivable space around inhabited structures and associated out buildings.

This area may be enlarged if by treating a larger area it would be beneficial to other structures in the area. The Wildland Urban-Interface Specialist administering the program will determine the area to be treated. Landowners will also be encouraged to consider mitigating other hazardous fuels on their property to allow the ecological sustainability of the forest. This will not only promote a healthier forest, but it will maintain the value and aesthetics of the area after a fire event.

This program will be available to land owners who qualify by having a wildfire severity assessment form 502 done on their property. Fuel loads, topography, and survivable space are the primary considerations for who would be eligible to participate. Properties with high or extreme ratings would have a higher priority to receive funds from the program than property that has a low rating. People with high or extreme ratings will be contacted and informed about the program, and will be given the first opportunity to participate. Once it has been determined that the property is eligible for the program the landowner would fill out a request for cost sharing assistance form. This would include an Internal Revenue Service W-9 form and agreement to abide by the terms of the fuels reduction prescription.

The landowner would be required to obtain and submit 2 bids from contractors to do the work. Cost share assistance will be based on the lowest bid. The landowner will be responsible for all work being preformed on the property and for the project being done to the specifications of the prescription. The landowner will track all costs, and provide documentation of such at the completion of the project. Any profit or revenue received by

the landowner as a result of the fuels reduction project will be subtracted from the total cost of a project before determining the total of all qualifying costs. Documentation of any and all revenue the landowner receives as a result of the fuels reduction must also be provided at the completion of the project.

The program will reimburse the landowner 70% of all qualifying costs from approved fuels reduction activities. The commitment to maintain this prescription for 10 years by the landowner will increase the cost share of the program to 80%. There would be no reimbursement for this maintenance after the initial completion of the project. Qualification of a property for the program will be at the discretion of the Wildland Urban-Interface Specialist. A total of \$1,500 dollars per acre will be the maximum amount allowed for calculating reimbursement percentages for fuels treatment.

Projects that will be eligible for the cost share program include; thinning dense stands of trees, thinning dense under story, slash or biomass disposal, eliminating ladder fuels and removal of volatile fuels in close proximity to structures.

Meade County will not be held liable for work that is conducted under this program on a landowner's property. The property owner will be responsible for all work being completed to the standards of the prescription. Any issues that arise as a result of the fuels project must be settled between the landowner and the contractor.

When the project is complete a certificate of completion form must be submitted to the county. The project will be inspected to insure all requirements have been met, and then the landowner would be reimbursed for the amount of the approved project. There is no guarantee that the property treated will survive a wildfire event. This program is only intended to **reduce the risk** from wildfire.

Public Education

Building materials and building practices are very important to prevent the initial ignition of a structure. More importantly is the use of fire resistive roof coverings, e.g. steel or asphalt. Removal of dead material, e.g. needle litter, leaves and cured grass, needs to be preformed regularly. This will eliminate the fuel bed required for initial ignition from air born embers that are lofted from a distant fire. Survivable space is also important to reduce the convective and radiant heat that a structure is exposed to during a wildfire event. It is evident that many homes in the Wildland Urban-Interface don't ignite from the "big flames". These large flames only last 60 to 90 seconds and then die down. With sufficient survivable space the structure will survive this duration of higher intensities. If common sense firewise practices are maintained, this will greatly reduce the chance of initial ignition, or at the very least give fire suppression crews a much better opportunity to provide protection to the property.

MEADE COUNTY HAZARDOUS FUELS REDUCTION REQUEST FOR COST-SHARE ASSISTANCE

Applicant Information

First Name: _____ M: _____ Last Name: _____
Address _____
Address _____
City _____ State _____ Zip Code _____
Telephone _____

Project Information

Community/Subdivision _____
Parcel # _____ Latitude _____ Longitude _____

Project Description: _____

Number of Trees _____ Number of Acres _____ Expiration Date _____

I request cost-share assistance to complete the project described above. I agree to complete the entire project by the expiration date or all cost-share funds shall be forfeited. I understand that by completing the application, I am not guaranteed cost-share. Upon completion of the project I agree to provide Meade County with proof of my expenses by submitting a copy of receipts, invoices or other written document itemizing costs incurred. I understand that I will not receive payment until such proof, along with a signed "Certificate of Project Completion" has been received by the County. I authorize a representative of the county to have access to the project site area. I have not yet started the project and I understand that if I begin the project before receiving written approval, I may be denied funding.

I _____ agree to maintain the prescribed treatment for 10 years.

Signature of Participant _____ Date _____

For Official Use Only -----

Approved By _____ Date Approved _____
Estimated Total Project Cost _____ Estimated Cost-Share Amount _____
Estimated Completion Date _____

Participation in Meade County Firewise program is open to all eligible applicants without regard to race, color, religion, national origin, age, sex, marital status, or disability.

Contractors Fuels Reduction

Last Name	First Nar	Company Name	Address	City	State	ZIP	Bus Phone	Home Phone	Precom	Piling	POL	Comm.	Salv.	Burn	F Break	MPB	Penn	Cust	F Rvr	Lawr	Md
** Baker	Robert	Baker Timber Products Inc.	13536 S Hwy 16	Rapid City	SD	57702-7401	(605) 348-8338	(605) 348-8338	Y	Y	N	Y	Y	N	N	Y	Y	Y	Y	Y	Y
Bartels	Wes			Newell	SD		(605) 456-2940 (We)	(605) 257-2528 (Mark)	Y	Y	Y	N	Y	N	Y	Y	Y	Y	Y	Y	Y
** Bennett	Allan	Bennett Branch Busters	313 Industry Road	Sturgis	SD	57785	(888) 300-5291	(605) 347-5291	Y	Y	Y	Y	Y	N	Y	Y	Y	N	N	Y	Y
** Bourne	Kevin	L & S Contracting	1525 Racine Street	Rapid City	SD	57701	(605) 718-1149	(605) 718-1149	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
* Carlson	Chuck	Carlson Logging	HC 83 Box 155	Custer	SD	57730	(605) 673-4522	(605) 673-4522	Y	Y	N	Y	Y	Y	N	Y	Y	Y	Y	Y	N
Christensen	Rod		1008 Howard St Lot 112	Rapid City	SD	57701	(605) 391-4746	(605) 391-4746	Y	Y	N	N	Y	Y	N	Y	Y	Y	Y	Y	Y
Christensen	Troy		110 E. Van Buren	Rapid City	SD	57701	(605) 381-5520	(605) 343-2787	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
** Clyde	Jim	Clyde Co.	P.O. Box 986	Chadron	NE	69337	(308) 430-1197 c	(308) 432-3215	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Coburn	Bill	Pope & Talbot Inc	PO Box 850	Spearfish	SD	57783	(605) 642-7741	(605) 642-7234	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Couch	Joe	Joe Crouch Trucking					(605) 722-8557	(605) 641-7592 (cell)	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	N	Y	Y
** Crawford	John		PO Box 835	Hot Springs	SD	57747	(605) 641-2437		Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Ditts	Gene		216 Ortole Dr.	Spearfish	SD	57783	(605) 642-5799	(605) 644-0437	Y	Y	N	N	Y	Y	Y	Y	N	N	Y	Y	Y
Elwell	John		12091 Reno Gulch Rd.	Custer	SD	57730	(605) 574-4651		Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Geray	Don	Brushwacker, Inc.	2228 State Hwy 200	Mahmomen	MN	56567	1-800-299-9471	(218) 556-0647	Y	N	N	N	N	Y	Y	N	Y	Y	Y	Y	Y
Grosek	Gerald		11205 Jackpine Ct	Lead	SD	57754	(605) 584-3075		Y	Y	N	?									
**Wannigman	Mike	Western Tree Service	Rapid City		SD		(605) 391-5151		Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Haptonstall	Gary		Moorcroft		WY	82721	(307) 756-9520	(307) 660-4704	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Hensher	Sony	"A" Firewood	PO Box 376	Piedmont	SD	57769	(605) 787-4825	(605) 787-5303	Y	Y	N	N	Y	Y	N	Y	Y	N	N	Y	N
Knapp	Larry	CTB Logging	PO Box 263	Hulett	WY	82720	(307) 680-9936	(307) 467-5980	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Lanphear	Leroy	Lanphear Enterprise Co.	PO Box 188	Deadwood	SD	57732-0168	(605) 584-0042	(605) 584-0042	Y	Y	N	Y	Y	Y	N	Y	Y	Y	Y	Y	Y
Maea	Stone	Maea Enterprise	815 Dilger	Rapid City	SD	57701-	(605) 388-0525	(605) 388-0525	Y	Y	N	N	Y	Y	Y	Y	Y	Y	Y	Y	N
Mantian	Larry	Martian Logging	PO Box 103	Whitehead	SD	57793-0103	(605) 580-1230	(605) 269-2444	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
**Moos	Ron	Mooses Trees	PO Box 201	Custer	SD	57730	(605) 673-2672	(605) 673-2680 (fax)	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Munoz	Angel	Munoz Logging & Const.	13027 Melcor Rd	Rapid City	SD	57702	(605) 348-1098	(605) 348-1098	Y	Y	N	Y	N	Y	N	N	Y	Y	N	Y	Y
Munoz	Aurelio	Black Hills Thinning	2400 Lindsey Dr	Rapid City	SD	57702-4757	(605) 348-3057	(605) 390-9577	Y	Y	N	Y	Y	Y	Y	N	N	Y	N	Y	Y
**Munoz	Sergio	SM Logging	PO Box 153	Keystone	SD	57751-0153	(605) 348-1098	(605) 666-4320	Y	Y	N	Y	Y	Y	Y	N	Y	Y	Y	Y	Y
Novotny	Cam		259 Evans Lane #29	Spearfish	SD	57783	(605) 642-4246	(605) 642-4246	Y	Y	Y	Y	N	Y	N	Y	Y	N	Y	Y	Y
Parsons	Collin	Abstract Logging	P.O. Box 384	Whitehead	SD	57793	(605) 722-2549	(605) 645-0655 (cell)	Y	Y	Y	Y	N	Y	Y	Y	Y	Y	N	Y	Y
Picher	Roy		201 Highway 24	Devil's Towne	WY	82714		(307) 467-5328	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	N	Y	Y
Purcella	Seth		3071 O'Brien	Rapid City	SD	57703	(605) 393-8329	(605) 393-8329	Y	Y	N	N	N	Y	N	N	N	N	N	N	N
Riggs	Jim	Jim Riggs Logging		Sturgis	SD	57785	(605) 490-1258	(605) 720-8306	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	Y	Y	Y
Summers	Jeff		1408 38th Street	Rapid City	SD	57702	(605) 342-8370	(605) 342-8370	Y	Y	N	Y	N	Y	N	N	Y	Y	Y	Y	Y
Tangimana	Aful	A&M Thinning Inc	6910 Diamond T Rd	Black Hawk	SD	57718-9261	(605) 786-1270	(605) 786-1270	Y	Y	N	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Quaschnick	Tim	Tim's Logging Services	21431 Woodville Ln.	Lead	SD	57754	(605) 584-2833	(605) 641-7209 (cell)	Y	Y	N	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Versemann	Russell	Dakota Tree Service	6683 Green Valley Drive	Rapid City	SD	57703	(605) 393-3002	(605) 393-0419	Y	Y	N	N	N	Y	N	Y	Y	Y	Y	Y	Y
** Weaver	Tim			Rapid City	SD	57702	(605) 394-4186	(605) 721-6877	Y	Y	Y	N	Y	Y	Y	Y	Y	Y	N	Y	Y

* = Will haul small loads of logs cut by landowner

** = Chipper available

Penn = Pennington County
Cust = Custer County
F Rvr = Fall River County
Lawr = Lawrence County
Md = Meade County

Precom = Precommercial Thinning
Piling = Piling of limbs and branches for burning
POL = Products Other than Lumber (posts, poles, chips)
Comm. = Commercial Thinning
Salv. = Salvage Logging
Burn = Pile Burning
F Break = Fuel Break Projects
MPB = Treatment of timber infested with Mountain Pine Beetles

Firewise Plant Material for the Great Plains

All plant material will burn, but the following is a list of plants that are more fire resistive.

TREES

Deciduous:

	Common name
Betula	Birch
Acer spp.	Maple
Alnus spp.	Alder
Catalpa speciosa	Northern Catalpa
Cornus florida	Flowering Dogwood
Fraxinus spp.	Ash
Gleditsia tricanthos	Honeylocust
Malus spp.	Apple
Populus spp.	Aspen, Cottonwood, Poplar
Prunus spp.	Cherry
Quercus spp.	Oak (burr)
Robinia pseudoacacia	Black locust
Salix spp.	Willow

PERENNIALS

	Common name
Achillea spp.	Yarrow
Allium schoenoprasum	Chives
Bergenia spp.	Bergenia
Brodiaea spp.	Lilies
Coreopsis spp.	Coreopsis
Erysimum linifolium	Wall flower
Eschscholzia spp.	California poppy
Fragaria sp.	Wild Strawberries
Geranium spp.	Geranium
Hemerocallis hybrids	Daylilies
Heuchera spp.	Coral bells
Iris spp.	Iris
Kniphofia uvaria	Red hot poker
Lupinus spp.	Lupine
Oenothera spp.	Evening primrose
Penstemon spp.	Beard tongue
Solidago spp.	Goldenrod
Strachys bysantina	Lamb's ear

SHRUBS

	Common name
Amelanchier spp.	Serviceberry
Atriplex canescens	Four Wing Saltbush
Buddilia davidi	Butterfly Bush
Caryopteris x clandonensis	Blue-Mist Spirea
Cornus serica	Red Osier Dogwood
Cotoneaster spp.	Cotoneaster
Liqustrum spp.	Privet
Mahonia spp.	Creeping Grape Holly
Pachistima canbyi	Dwarf Mountain Lover
Philadelphus spp.	Mock Orange; Syringa
Rhamnus fragula	Buckthorn
Rhododendron spp.	Azalaes, Rhododendrons
Ribes spp.	Currant
Shepherdia argentea	Silver buffalberry
Symphoricarpos albus	Snowberry
Viburnum trilobum	Cranberry bush
Yucca spp.	Yucca

GROUNDCOVERS

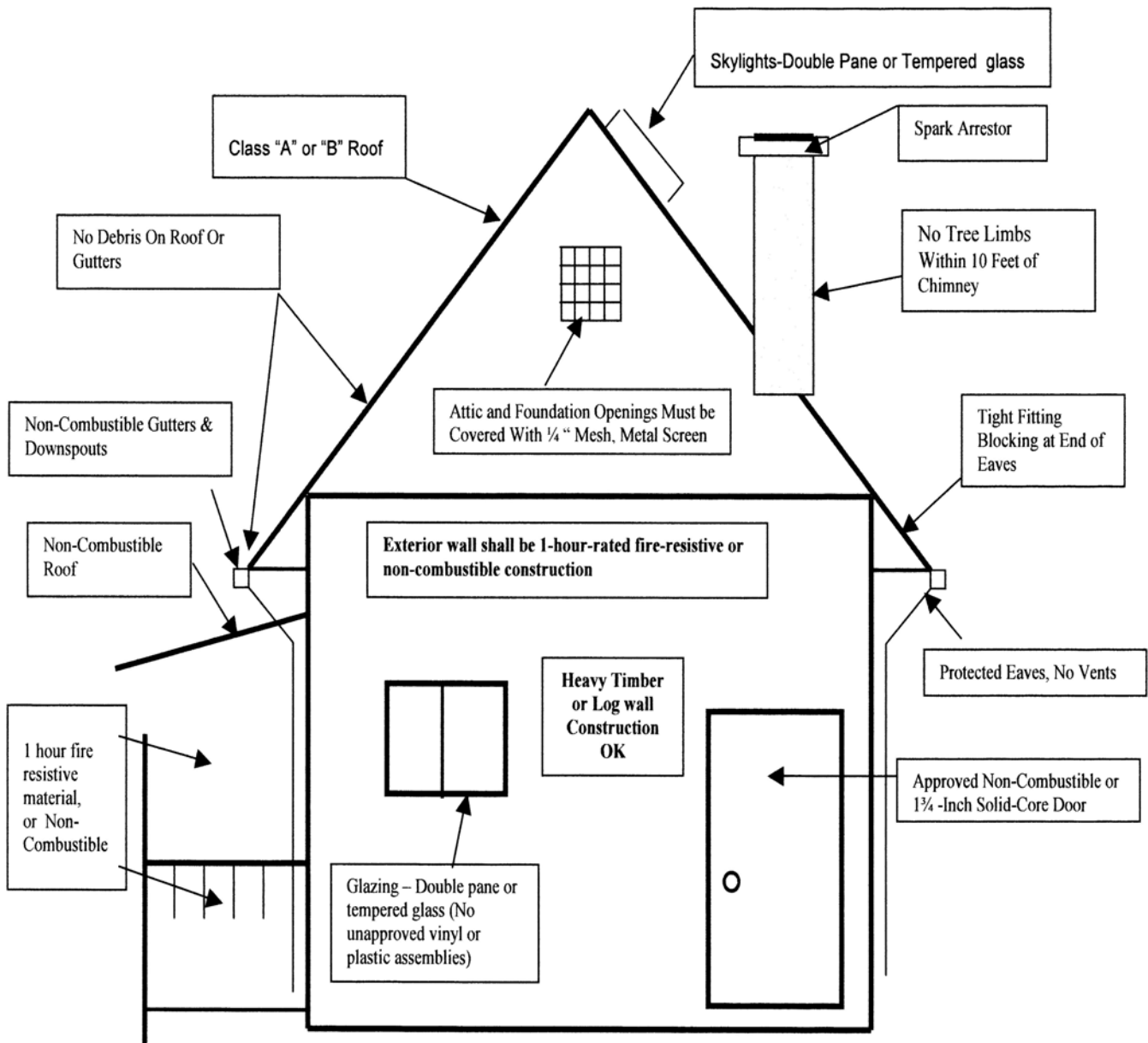
Succulents:

	Common name
Delosperma nubigenum	Hardest ice plant
Echeveria spp.	Hens & Chicks
Sedum spp.	Stone crops

Non-succulents:

	Common name
Schillea tomentosa	Wolly yarrow
Ajuga reptans	Carpet bugle
Arctostaphylos uva-ursi	Kinnikinnick
Armeria maritima	Sea pink; thrift
Cerastium tomentosa	Snow in summer
Cotoneaster dammeri	Bearberry cotoneaster
Euonymus fortunei	Winter creeper
Potentilla tabernaemontani	Spring cinquefoil
Senecio cineraria	Dusty miller
Thymus praecox articus	Mother of thyme
Verbenia bipinnatifida	Verbenia

IGNITION-RESISTIVE CONSTRUCTION



No vinyl or plastic handrails on decks unless approved & fire rated

MEADE COUNTY HAZARDOUS FUELS REDUCTION CERTIFICATATION OF PROJECT COMPLETION

Applicant Information

First Name: _____ M: _____ Last Name: _____
Address _____
Address _____
City _____ State _____ Zip Code _____
Telephone _____

Project Information

Community/ Subdivision _____
Parcel # _____ Latitude _____ Longitude _____

Project Description: _____

Number of Trees _____ Number of Acres _____ Completion Date _____

I certify that I have completed the above project in accordance with the project specification program requirements. I hereby apply to Meade County for cost-share payment for completed project work. I have included documentation of costs incurred and a completed W-9 form. Any profit or revenue received as a result of this fuels reduction project has also been disclosed and documented.

I _____ agree to maintain the prescribed treatment for 10 years.

I also understand this treatment only **reduces the risk** and **does not guarantee** my property will not sustain damage during a wildfire event.

Signature of Participant _____ Date _____

For Official Use Only -----

Approved By _____ Date Approved _____ Cost-Share Earned _____
Date Completed _____ Date Cancelled _____
Number of Trees Treated _____ Number of Acres Treated _____
Payment Approved By _____ Date Payment Approved _____

Participation in Meade County Firewise program is open to all eligible applicants without regard to race, color, religion, national origin, age, sex, marital status, or disability.

Request for Taxpayer Identification Number and Certification

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

Please print or type

Name (If a joint account or you changed your name, see **Specific Instructions** on page 2.)

Business name, if different from above. (See **Specific Instructions** on page 2.)

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

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

Requester's name and address (optional)

City, state, and ZIP code

Part I Taxpayer Identification Number (TIN)

List account number(s) here (optional)

Enter your TIN in the appropriate box. For individuals, this is your social security number (SSN). However, if you are a resident alien OR a sole proprietor, see the instructions on page 2. 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 2.

Social security number

--	--	--	--	--	--	--	--	--	--

OR

Employer identification number

--	--	--	--	--	--	--	--	--	--

Note: If the account is in more than one name, see the chart on page 2 for guidelines on whose number to enter.

Part II For Payees Exempt From Backup Withholding (See the instructions on page 2.)

Part III 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.

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 2.)

Sign
Here

Signature ▶

Date ▶

Purpose of form. A person who is required to file an information return with the IRS must get 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, if you are a U.S. person (including a resident alien), to give your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are an exempt payee.

If you are a foreign person, IRS **prefers** you use a Form W-8 (certificate of foreign status). After December 31, 2000, foreign persons **must** use an appropriate Form W-8.

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.

What is backup withholding? Persons making certain payments to you must withhold and pay to the IRS 31% of such payments under certain conditions. This is called "backup withholding." Payments that may be subject to backup withholding include interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

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 not be subject to backup withholding. Payments you receive **will** be subject to backup withholding if:

1. You do not furnish your TIN to the requester, or
2. You do not certify your TIN when required (see the Part III instructions on page 2 for details), or
3. The IRS tells the requester that you furnished an incorrect TIN, or
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 3 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See the Part II instructions and the separate **Instructions for the Requester of Form W-9**.

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

Name. If you are an individual, you must generally enter the name shown on your social security card. However, if you have changed your last name, for instance, due to marriage, without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first and then circle the name of the person or entity whose number you enter in Part I of the form.

Sole proprietor. You must enter your individual name as shown on your social security card. You may enter your business, trade, or "doing business as" name on the **business name** line.

Other entities. Enter your business name as shown on required Federal tax documents. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or "doing business as" name on the business name line.

Part I—Taxpayer Identification Number (TIN)

You must 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. However, using your EIN may result in unnecessary notices to the requester.

Note: See the chart on this page 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 Social Security Administration office. Get **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 get Forms W-7 and SS-4 from the IRS by calling 1-800-TAX-FORM (1-800-829-3676) or from the IRS's Internet Web Site at www.irs.gov.

If you do not have a TIN, 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. Other payments are subject to backup withholding.

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

Part II—For Payees Exempt From Backup Withholding

Individuals (including sole proprietors) are **not** exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends. For more information on exempt payees, see the separate Instructions for the Requester of Form W-9.

If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding. Enter your correct TIN in Part I, write "Exempt" in Part II, and sign and date the form.

If you are a nonresident alien or a foreign entity not subject to backup withholding, give the requester a completed Form W-8 (certification of foreign status).

Part III—Certification

For a joint account, only the person whose TIN is shown in Part I should sign (when required).

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 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 state tuition program payments, IRA or MSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to give your correct TIN to

persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA or MSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, and the District of Columbia to carry out their tax laws.

You must provide your TIN whether or not you are required to file a tax return. Payers must generally withhold 31% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.

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)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. 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
5. Sole proprietorship	The owner ³
For this type of account:	Give name and EIN of:
6. Sole proprietorship	The owner ³
7. A valid trust, estate, or pension trust	Legal entity ⁴
8. Corporate	The corporation
9. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
10. Partnership	The partnership
11. A broker or registered nominee	The broker or nominee
12. 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

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, but you may also enter your business or "doing business as" name. You may use either your SSN or EIN (if you have one).

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

Note: 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.

