

## Participant Form to Request an Equipment/Vehicle Substitution for an Active Grant Contract

Grant Contract Number: \_\_\_\_\_ Total Number of Equipment/Vehicle(s) on Contract: \_\_\_\_\_  
*Total Number of Equipment/Vehicle(s) Requested for Substitution: \_\_\_\_\_*

**Participant Information** [entity listed on the current grant contract identified on this form]

Company Name: \_\_\_\_\_ DBA Name, if applicable: \_\_\_\_\_  
 Business Type: \_\_\_\_\_  
*example: Sole Proprietor, Limited Partnership, Limited Liability Company, Corporation, Non-profit, Government Agency, Public School District, etc.*

Participant Contact: \_\_\_\_\_ Contact's Title: \_\_\_\_\_  
 Mailing Address: \_\_\_\_\_ Phone: \_\_\_\_\_  
 \_\_\_\_\_ Phone (mobile): \_\_\_\_\_  
 \_\_\_\_\_ Email: \_\_\_\_\_

**Description of Original Grant-funded Equipment/Vehicle** that Participant wants to Substitute with an equal-emission or lower-emission Equipment/Vehicle that performs the same work.

**Equipment/Vehicle Info** (attach current DMV Reg for on-road equip)

Year/Make/Model: \_\_\_\_\_  
 Identification Number: \_\_\_\_\_

**Engine Info**

Year/Make/Model: \_\_\_\_\_  
 Emissions Family Number (Engine Family Number):  
 \_\_\_\_\_  
 Serial Number: \_\_\_\_\_

**Select one, if applicable**

- Additional equipment/vehicles on this contract will also be substituted, but **not the entire grant contract**.\*
- All** additional equipment/vehicles on this contract will substituted.\*

\* attach an additional page that identifies all the equipment/vehicle & engine information for each grant-funded equipment/vehicle that is proposed for substitution.

**Description of Potential Substitute Equipment/Vehicle** to complete the Grant Contract. Substitute Equipment/Vehicle must be equal-emission or lower-emission compared to the Original Grant-funded Equipment/Vehicle and perform the same work.

**Equipment/Vehicle Info**

Year/Make/Model: \_\_\_\_\_  
 Identification Number: \_\_\_\_\_

**Engine Info**

Year/Make/Model: \_\_\_\_\_  
 Emissions Family Number (Engine Family Number):  
 \_\_\_\_\_  
 Serial Number: \_\_\_\_\_

**The following support documents **must** be submitted with this completed form:**

1. Explanation for substitution (example: vehicle destroyed)
2. Photos showing: Substitute Equipment/Vehicle, Equipment ID # or VIN, Engine Serial #, Engine Family #.
3. Complete the attached Payee Data Record form.

**Print Name/Title of Authorized Signatory for Participant:** \_\_\_\_\_

**Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_

The completed form and the support documents identified on this form must be submitted as:

- Option 1: PDFs to [MyUsage@airquality.org](mailto:MyUsage@airquality.org), email subject line must state "Request to Modify Grant Contract # \_\_\_\_\_"
- Option 2: hardcopy to Sac Metro Air District, Attn: Grant Contracts, 777 12th Street, Sacramento, CA 95814-1908

Please allow 30 days for Sac Metro Air District staff to contact the Participant after the completed form and support documents have been received. Submitting this form and the necessary support documents does not constitute an approved contract modification to substitute the grant funded equipment/vehicle(s) on the original grant contract; the information provided by the Participant will be used by Sac Metro Air District to evaluate the request.

## PAYEE DATA RECORD

(Required in lieu of IRS W-9)

<b>PAYEE RECORD</b>	<p><b>Instructions:</b> Complete all information requested on this form. Sign, date, and return to the Department requesting this information. Prompt return of this <b>fully completed</b> form will prevent delays when processing payments. Information provided in this form will be used by Sac Metro Air District to prepare Information Returns (Form 1099), determine California non-resident withholding and fulfill reporting obligations under the California Independent Contractor Reporting Law. Payment will be subject to a combined federal and state income tax backup withholding of 35%, without a valid FEIN/SSN. See next page for more information and Privacy Statement.</p>																																			
<b>TYPE</b>	<p>Select the type(s) of payments you receive from <b>Sacramento Metropolitan Air Quality Management District:</b></p> <p> <input type="checkbox"/> Goods              <input type="checkbox"/> Services              <input type="checkbox"/> Medical Services              <input type="checkbox"/> Legal Services              <input type="checkbox"/> Rents/Leases              <input type="checkbox"/> Grants              <input type="checkbox"/> Other _____         </p>																																			
<b>PAYEE INFORMATION</b>	<b>Name</b> as shown on your Income Tax Return																																			
	Trade Name or DBA if different from above																																			
	Mailing Address number and street or PO Box number																																			
	City, State and Zip Code																																			
	Payment Remittance Address number and street or PO Box number, City, State and Zip Code																																			
<b>FEDERAL TAX CLASSIFICATION &amp; EXEMPTIONS</b>	<p><b>Check appropriate federal tax classification:</b></p> <p> <input type="checkbox"/> Individual or Sole Proprietor (SSN)                  <input type="checkbox"/> Partnership (FEIN)                  <input type="checkbox"/> Estate or Trust (FEIN)         </p> <p>Social Security Number (SSN) is mandatory of all Individuals/Sole Proprietors by authority of California. Revenue and Taxation Code Section 18645 and California Independent Contractor Reporting Section 1088.8.</p> <p><b>Corporation (FEIN): Mark only ONE type</b></p> <p> <input type="checkbox"/> C Corporation (FEIN)                                <input type="checkbox"/> S Corporation (FEIN)         </p> <p><b>Limited Liability Companies (LLC):</b></p> <p> <input type="checkbox"/> Limited Liability Company (Enter Tax Classification: C = Corporation S = S Corporation P = Partnership) _____         </p> <p> <input type="checkbox"/> Government Entities – Federal, State and Local (including school districts)         </p> <p> <input type="checkbox"/> Exempt (nonprofit) payee code in any _____ Exemption from FATCA reporting (see instruction on next page)         </p>																																			
	<p><b>TAX ID NUMBER</b></p> <p>Enter your TIN in the appropriate box. If you are an individual or sole proprietor, you must enter your SSN. Single member LLCs (disregarded entities must enter the TIN of the owner identified on the Name line).</p> <p>Social Security Number (SSN)                                      Employer Identification Number (EIN)</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; width: 33px; height: 20px;"> </td> <td style="border: 1px solid black; width: 33px; height: 20px;"> </td> <td style="border: 1px solid black; width: 33px; height: 20px;"> </td> <td style="border: 1px solid black; width: 33px; height: 20px;"> </td> <td style="border: 1px solid black; width: 33px; height: 20px;"> </td> <td style="border: 1px solid black; width: 33px; height: 20px;"> </td> <td style="border: 1px solid black; width: 33px; height: 20px;"> </td> <td style="border: 1px solid black; width: 33px; height: 20px;"> </td> <td style="border: 1px solid black; width: 33px; height: 20px;"> </td> <td style="border: 1px solid black; width: 33px; height: 20px;"> </td> <td style="border: 1px solid black; width: 33px; height: 20px;"> </td> <td style="border: 1px solid black; width: 33px; height: 20px;"> </td> <td style="border: 1px solid black; width: 33px; height: 20px;"> </td> <td style="border: 1px solid black; width: 33px; height: 20px;"> </td> <td style="border: 1px solid black; width: 33px; height: 20px;"> </td> <td style="border: 1px solid black; width: 33px; height: 20px;"> </td> <td style="border: 1px solid black; width: 33px; height: 20px;"> </td> <td style="border: 1px solid black; width: 33px; height: 20px;"> </td> <td style="border: 1px solid black; width: 33px; height: 20px;"> </td> <td style="border: 1px solid black; width: 33px; height: 20px;"> </td> <td style="border: 1px solid black; width: 33px; height: 20px;"> </td> <td style="border: 1px solid black; width: 33px; height: 20px;"> </td> <td style="border: 1px solid black; width: 33px; height: 20px;"> </td> <td style="border: 1px solid black; width: 33px; height: 20px;"> </td> <td style="border: 1px solid black; width: 33px; height: 20px;"> </td> <td style="border: 1px solid black; width: 33px; height: 20px;"> </td> <td style="border: 1px solid black; width: 33px; height: 20px;"> </td> <td style="border: 1px solid black; width: 33px; height: 20px;"> </td> <td style="border: 1px solid black; width: 33px; height: 20px;"> </td> <td style="border: 1px solid black; width: 33px; height: 20px;"> </td> <td style="border: 1px solid black; width: 33px; height: 20px;"> </td> <td style="border: 1px solid black; width: 33px; height: 20px;"> </td> <td style="border: 1px solid black; width: 33px; height: 20px;"> </td> </tr> </table>																																			
	<p><b>RESIDENCY STATUS</b></p> <p> <input type="checkbox"/> <b>California Resident</b> – Qualified with Secretary of State to do business in California or maintains a permanent place of business in California. (See Nonresident Withholding on next page)         </p> <p> <input type="checkbox"/> <b>California Nonresident Exemption</b> – To qualify for exemption, check one of the following:         </p> <p> <input type="checkbox"/> No services provided in California  <input type="checkbox"/> A Completed Franchise Tax Board Form 590 – (must be attached)  <input type="checkbox"/> A waiver of State withholding from Franchise Tax Board Form 587 – (must be attached)         </p> <p><b>California Sales Tax Permit Number</b> (required only for California nonresident vendors that charge California sales tax)</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; width: 33px; height: 20px;"> </td> <td style="border: 1px solid black; width: 33px; height: 20px;"> </td> <td style="border: 1px solid black; width: 33px; height: 20px;"> </td> <td style="border: 1px solid black; width: 33px; height: 20px;"> </td> <td style="border: 1px solid black; width: 33px; height: 20px;"> </td> <td style="border: 1px solid black; width: 33px; height: 20px;"> </td> <td style="border: 1px solid black; width: 33px; height: 20px;"> </td> <td style="border: 1px solid black; width: 33px; height: 20px;"> </td> <td style="border: 1px solid black; width: 33px; height: 20px;"> </td> <td style="border: 1px solid black; width: 33px; height: 20px;"> </td> <td style="border: 1px solid black; width: 33px; height: 20px;"> </td> <td style="border: 1px solid black; width: 33px; height: 20px;"> </td> <td style="border: 1px solid black; width: 33px; height: 20px;"> </td> <td style="border: 1px solid black; width: 33px; height: 20px;"> </td> <td style="border: 1px solid black; width: 33px; height: 20px;"> </td> <td style="border: 1px solid black; width: 33px; height: 20px;"> </td> <td style="border: 1px solid black; width: 33px; height: 20px;"> </td> <td style="border: 1px solid black; width: 33px; height: 20px;"> </td> <td style="border: 1px solid black; width: 33px; height: 20px;"> </td> <td style="border: 1px solid black; width: 33px; height: 20px;"> </td> <td style="border: 1px solid black; width: 33px; height: 20px;"> </td> <td style="border: 1px solid black; width: 33px; height: 20px;"> </td> <td style="border: 1px solid black; width: 33px; height: 20px;"> </td> <td style="border: 1px solid black; width: 33px; height: 20px;"> </td> <td style="border: 1px solid black; width: 33px; height: 20px;"> </td> <td style="border: 1px solid black; width: 33px; height: 20px;"> </td> <td style="border: 1px solid black; width: 33px; height: 20px;"> </td> <td style="border: 1px solid black; width: 33px; height: 20px;"> </td> <td style="border: 1px solid black; width: 33px; height: 20px;"> </td> <td style="border: 1px solid black; width: 33px; height: 20px;"> </td> <td style="border: 1px solid black; width: 33px; height: 20px;"> </td> <td style="border: 1px solid black; width: 33px; height: 20px;"> </td> <td style="border: 1px solid black; width: 33px; height: 20px;"> </td> </tr> </table>																																			
	<p><b>CERTIFY SIGNATURE</b></p> <p>Under penalty of perjury, I certify that:</p> <ol style="list-style-type: none"> <li>1. The number shown on this form is my correct taxpayer identification number;</li> <li>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 Services (IRS) that I am subject to backup withholding as a result of a failure to report all interest of dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding;</li> <li>3. I am a United States person (including a United States resident alien);</li> <li>4. The FATC codes(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct; and</li> <li>5. If facts change upon which this form are based, I will promptly notify the Sacramento Metropolitan Air Quality Management District.</li> </ol>																																			
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; width: 50%; height: 20px;">Authorized Payee Representative's Name &amp; Title (Type or Print)</td> <td style="border: 1px solid black; width: 50%; height: 20px;">E-Mail Address</td> </tr> </table>			Authorized Payee Representative's Name & Title (Type or Print)	E-Mail Address																																
Authorized Payee Representative's Name & Title (Type or Print)	E-Mail Address																																			
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; width: 40%; height: 20px;">Signature</td> <td style="border: 1px solid black; width: 20%; height: 20px;">Date</td> <td style="border: 1px solid black; width: 40%; height: 20px;">Telephone Number</td> </tr> </table>			Signature	Date	Telephone Number																															
Signature	Date	Telephone Number																																		

# PAYEE DATA RECORD PURPOSE AND INSTRUCTIONS

Payee Data Record  
(July 2018)

## 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, payments made to you for real estate transaction.

## ARE YOU A RESIDENT OR A NONRESIDENT?

Each corporation, individual/sole proprietor, partnership, estate or trust doing business with the Sacramento Metropolitan Air Quality Management District must indicate their residency status along with their taxpayer identification number.

A nonresident payee can use Franchise Tax Board Form 587 to allocate California source payments and determine if withholding is required. This form must be certified and is valid for the duration of the contract provided there is no material change in the facts. By signing Form 587, the payee agrees to promptly notify the withholding agent of any changes in facts.

If appropriate, attach a completed Franchise Tax Board Form 587 to this form.

A **corporation** will be considered a "resident" if it has a permanent place of business in California. The corporation has a permanent place of business in California if it is organized and existing under the laws of this state or, if a foreign corporation has qualified to transact intrastate business. A corporation that has not qualified to transact intrastate business (e.g., a corporation engaged exclusively in interstate commerce) will be considered as having a permanent place of business in this state only if it maintains a permanent office in this state that is permanently staffed by its employees.

For **individual/sole proprietorship**, the term "resident" includes every individual who is in California for other than a temporary or transitory purpose and any individual domiciled in California who is absent for a temporary or transitory purpose. Generally, an individual who comes to California for a purpose which will extend over a long or indefinite period will be considered a resident. However, an individual who comes to perform a particular contract of short duration will be considered a nonresident.

For withholding purposes, a **partnership** is considered a resident partnership if it has a permanent place of business in California. An estate is considered a California estate, if the decedent was a California resident at the time of death and a trust is considered a California trust if at least one trustee is a California resident.

More information on residency status can be obtained by calling the Franchise Tax Board at the numbers listed below:

Within the United States, call .....1-800-852-5711  
Outside the United States, call.....1-916-845-6500  
Hearing impaired with TDD, call .....1-800-822-6268

## EXEMPTIONS

If you are exempt from backup withholding and/or FATCA reporting, enter in the Exemption box, any code(s) that may apply to you. See Exempt payee code and Exemption from FATCA reporting code on page 3 of IRS Form W-9 (Rev. 8-2013) for the codes.

**ARE YOU SUBJECT TO NONRESIDENT WITHHOLDING?** Payments made to nonresident payees, including corporations, individuals, partnerships, estates, and trusts, are subject to withholding. Nonresident payees performing services in California or receiving rent, lease or royalty payments from property (real or personal) located in California will have 7% of their total payments withheld for state income taxes. However, no withholding is required if total payments to the payee are \$1500 or less for the calendar year.

A nonresident payee may request that income taxes be withheld at a lower rate or waived by sending a completed form FRB 588 to the address below. A waiver will generally be granted when a payee has a history of filing California returns and making timely estimated payments. If the payee activity is carried on outside of California or partially outside of California, a waiver or reduced withholding rate may be granted. For more information, contact:

State of California  
Franchise Tax Board  
Nonresident Withholding Section  
Attention: State Agency Withholding Coordinator  
P.O. Box 651  
Sacramento CA 95812-0651  
Telephone: (916) 845-4900  
Fax: (916) 845-4831  
Website: [www.ftb.ca.gov](http://www.ftb.ca.gov)

**If a reduced rate of withholding or waiver has been authorized by the Franchise Tax board, attach a copy to this form.**

Section 7(b) of the Privacy Act of 1974 (Public Law 93-5791) requires that any federal, state, or local governmental agency which requests an individual to disclose his social security account number shall inform that individual whether that disclosure is mandatory or voluntary, by which statutory or other authority such number is solicited, and what uses will be made of it.

The SMAQMD requires that all parties entering into business transactions that may lead to payment(s) from the County must provide their valid Taxpayer Identification Number (TIN) as required by the State Revenue and Taxation Code, Section 18646 to facilitate tax compliance enforcement activities and to facilitate the preparation of Form 1099 and other information returns as required by the Internal Revenue Code, Section 6109(a). The TIN for an individual and a sole proprietorship is the Social Security Number (SSN). The Internal Revenue Service (IRS) considers a TIN as incorrect if either the name or the number shown on an account does not match a name and number combination in their files or the files of the Social Security Administration (SSA). Section 3406 of the Internal Revenue Code requires that we withhold 28% in tax, called backup withholding, if the correct Payee name/TIN combination is not provided.

It is mandatory to furnish the information required. Federal law requires that payments for which the requested information is not provided be subject to a 28% withholding and state law imposes noncompliance penalties of up to \$20,000.