

# Participant Form to Request a Contract Transfer of Grant-funded Equipment/Vehicle(s) to a New Owner

Grant	Contract	Number:	

Total Number of Equipment/Vehicle(s) on Contract: \_

Total Number of Equipment/Vehicle(s) Requested for Transfer to New Owner: \_\_\_\_\_

Original Participant	Potential New Owner			
[entity listed on the current grant contract identified on this form]	[entity requesting to take over one or more equipment/vehicle(s) listed on			
Company Name:	the grant contract identified on this form]			
Sole Proprietor, LLC, Inc., Government Agency, Non-profit	Now Owner Name:			
DBA Name, if applicable:	New Owner Name:           Sole Proprietor, LLC, Inc., Government Agency, Non-profit			
Participant Contact:				
Address:	DBA Name, if applicable:			
Phone:	New Owner Contact:			
Phone (mobile):	Address:			
Email:	Phone:			
	Phone (mobile):			
Explanation for Transfer:	Email:			
(attach additional information if necessary)				
Description of Equipment/Vehicle to be Transferred to New Owner	Potential New Owner is requesting to take over the			
Equipment/Vehicle Info	grant-funded vehicles identified and is agreeing to complete the			
Year/Make/Model:	usage and term obligations of the original Participant contract.			
Identification Number:				
Engine Info	Potential New Owner <u>must</u> submit the following support			
Year/Make/Model:	documents along with this completed form:			
Serial Number:	<ol> <li>Copy of the <u>signatory's</u> government-issued photo ID (non-owniged)</li> </ol>			
	(non-expired)			
Select one, if applicable	2. Verification document showing Business Name as			
Additional equipment/vehicles on this contract will also	registered with California Secretary of State & the business County of operation. Must include the DBA			
be transferred to the New Owner, but not the entire	name, if applicable.			
grant contract.*	3. Copy of the <u>fleet's</u> Certificate of Compliance with			
	CARB:			
All additional equipment/vehicles on this contract will be	<ul> <li>TRUCRS: On-road Truck &amp; Bus Regulation, or</li> </ul>			
transferred to the New Owner.*	<ul> <li>DOORS: In-use Off-road Diesel Regulation</li> </ul>			
$^{st}$ attach an additional page that identifies all the equipment/vehicle &	4. Complete the attached Payee Data Record form			
engine information for each grant-funded equipment/vehicle that is being				
transferred to the New Owner				
Print Name/Title of Authorized Signatory for Participant:	Print Name/Title of Authorized Signatory for New Owner:			
Signature:	Signature:			
Date:	Date:			

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

- Option 1: PDFs to 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 both parties 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 transfer the grant funded equipment/vehicle(s) on the original grant contract to a New Owner; the information provided by the existing Participant and potential New Owner will be used by Sac Metro Air District to evaluate the request.



## PAYEE DATA RECORD

(Required in lieu of IRS W-9)

PAYEE RECORD	<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.						
ТҮРЕ	Select the type(s) of payments you receive from Sacramento Metropolitan Air Quality Management District:         Goods       Services         Medical Services       Legal Services         Rents/Leases       Grants         Other						
	Name as shown on your Income Tax Return						
z							
ATIC	Trade Name or DBA if different from above						
PAYEE INFORMATION	Mailing Address number and street or PO Box number						
AYEE I	City, State and Zip Code						
	Payment Remittance Address number and street or PO Box number, City, State and Zip Code						
	Check appropriate federal tax classification:						
FEDERAL TAX CLASSIFICATION & EXEMPTIONS	Individual or Sole Proprietor (SSN) Partnership (FEIN) Estate or Trust (FEIN) 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. <u>Corporation (FEIN):</u> Mark only ONE type						
PTICAT	C Corporation (FEIN)						
SSIF	Limited Liability Companies (LLC):						
	Limited Liability Company (Enter Tax Classification: C = Corporation S = S Corporation P = Partnership)						
	<ul> <li>Government Entities – Federal, State and Local (including school districts)</li> <li>Exempt (nonprofit) payee code in any Exemption from FATCA reporting (see instruction on next page)</li> </ul>						
	Enter your TIN in the appropriate box. If you are an individu						
A ID	(disregarded entities must enter the TIN of the owner identified on the Name line). Social Security Number (SSN) Employer Identification Number (EIN)						
TAX ID NUMBER							
	California Resident – Qualified with Secretary of State to	do business in	California o	r maintains a permanent place of business in			
, ∑, n	California. (See Nonresident Withholding on next page)						
RESIDENCY STATUS	California Nonresident Exemption – To qualify for exemption, check one of the following: No services provided in California						
ST/	<ul> <li>A Completed Franchise Tax Board Form 590 – (must be attached)</li> <li>A waiver of State withholding from Franchise Tax Board Form 587 – (must be attached)</li> </ul>						
Ľ.	California Sales Tax Permit Number (required only for California nonresident vendors that charge California sales tax)						
	Under penalty of perjury, I certify that:						
Ш	<ol> <li>The number shown on this form is my correct taxpayer identification number;</li> <li>I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the</li> </ol>						
ATUF	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;						
SIGN/	<ol> <li>I am a United States person (including a United States resident alien);</li> <li>The FATC codes(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct; and</li> </ol>						
CERTIFY SIGNATURE	5.       If facts change upon which this form are based, I will promptly notify the Sacramento Metropolitan Air Quality Management District.         Authorized Payee Representative's Name & Title (Type or Print)       E-Mail Address						
ERTI							
Ū	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 an 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 Unites 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

#### 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.