

Dear City Customer:

Thank you for your interest in the City of Sacramento's River Friendly Landscape Program. We are committed to working with you to encourage effective water conservation and water use efficiency, as well as contributing to a reliable and sustainable water supply and healthy ecosystem in Sacramento. The Program offers different rebates to:

- Replace existing turf (grass) in the front yard with Water Wise Landscaping;
- Install irrigation system efficiency upgrades such as drip irrigation or high efficiency sprinkler nozzles, and an EPA WaterSense Labeled Smart Irrigation Controller;
- Install Rain Barrel(s) to store water for use during dry months.
- Install a Laundry-to-Landscape Graywater System to reuse water from your laundry in your landscape.

To be eligible, you must:

1. Be receiving City of Sacramento water service at the property;
2. Be the property owner or bill-paying tenant with written consent from the property owner;
3. For Turf Rebate – you must have turf intact in the conversion area; *if turf is removed before approval, the area will not be eligible for the rebate.*

To participate, please follow the below steps:

1. **Fill out the Application:** Complete pages 1-4 (Cover Page, Customer Agreement) and the appropriate application(s) for the rebate(s) that you wish to utilize. Gather your supporting information and submit to riverfriendly@cityofsacramento.org or mail to:
City of Sacramento Department of Utilities
The River Friendly Landscape Program
5730 24th Street, Building 22
Sacramento, CA, 95822
2. **Application approval will be required before you begin your project to confirm you are eligible for a refund.** You will be contacted by River Friendly Landscape staff to confirm. Please note that if your application is missing information this can delay your approval.
3. **Completing your project**– Your project must be completed within 120 days of your approval date, and you must submit your itemized receipts or invoices with a photo of your completed project. *If your project is being completed by a contractor, see SpareSacWater.org/RiverFriendly for information regarding receipt submission for a contractor invoice.* After we receive your itemized receipts, they will be reviewed and verified by River Friendly Landscape Staff.
4. **Post-inspection**–Following receipt review, you will be contacted by an inspector to set up a post-completion inspection.
5. **Receive a rebate check**– You should receive your rebate check within six to eight weeks of your post-inspection appointment and approval.

Thank you. We look forward to working with you!

City of Sacramento Department of Utilities River Friendly Landscape Program Application Cover Page

Thank you for your interest in participating in the River Friendly Landscape Program. Please indicate which rebate(s) you wish to pursue, and submit this page, along with the Customer Agreement, and all appropriate application documents to riverfriendly@cityofsacramento.org or mail it to:

City of Sacramento Department of Utilities
The River Friendly Landscape Program
5730 24th Street, Building 22
Sacramento, CA, 95822

Applicant Name:

Property Address:

Telephone Number:

Email Address:

Date of Submittal:

Please check below the items that apply to you and that you are submitting with your application packet.

Customer Agreement (Required, see pages 2-4)

Photo/Video Release (Optional, see page 5)

Tax forms W9 and 590 (Required if rebate is over \$600, see last 7 pages)

Turf Conversion Rebate (pages 6-9): Up to \$25,000

Plant Coverage Worksheet

Landscape Plan sketch

Pre-Installation photo(s) of current landscape (see page 14 for guidelines)

Irrigation Upgrade Rebate (pages 10-11): Up to \$25,000

Drip-irrigation with EPA WaterSense Labeled Smart Irrigation Controller

Narrative of Conversion Plans

Rain Barrel Rebate (pages 12-13): Up to \$150

Narrative on Rain Barrel Installation Plans

Pre-Installation photos of downspouts which will be fitted with a rain barrel (see page 14)

Laundry-to-Landscape Graywater Rebate (pages 14-17): Up to \$100

Sketch of installation plans (both interior of house and exterior landscape)

Pre-installation photos of washing machine AND landscape.

CUSTOMER AGREEMENT (REQUIRED)

It is Important that you read the River Friendly Program Customer Agreement carefully.

If you have any questions, please call **916-808-1337** or email **riverfriendly@cityofsacramento.org**.

Participant Information				
Name of Participant/Customer				
Address				
City	State	Zip	Daytime Phone	Email Address
Water Account #:		Estimated area to be replaced:		

Agreement

I, the Participant, have requested to participate in the City of Sacramento’s River Friendly Landscape Program.

All reimbursement amounts will not exceed the cost of the project and do not include labor.

As a condition of participation in the Program, I understand and agree to the following:

Turf Conversion Rebate:

- I understand that, as an Applicant I am eligible to receive \$1 per square foot reimbursement from the City of Sacramento (City) in an amount not to exceed \$25,000 for the equivalent of up to 25,000 square feet for my landscape retrofit project, and that the amount I receive is correlated to the amount of turf that I replace after enrollment in the Program.
- I understand each converted area must include non-invasive River Friendly plants, such as drought tolerant groundcovers, shrubs and trees, as approved by the City. When fully mature, the plant material will cover a minimum of 50 percent of the converted area (non-contiguous areas will be considered separately). Tree canopy and plants outside the converted area are not considered in the calculation, even if they are adjacent to or overhanging the converted area. If existing trees are located within the converted area, I can use one-quarter (1/4) of their total mature tree canopy towards the 50 percent living plant coverage requirement. *For example, two existing trees are planted within a 1000 square foot area to be retrofit and the trees’ canopy covers that entire area. The customer will receive credit for not more than 250 sf towards the 50 percent living plant coverage requirement. For distinct areas greater than 250 sf, the converted area must include a minimum of 5 plants.*
- Any design elements that are not plant material, such as planters, rocks, mulch, or similar elements must be integrated as part of the converted area’s landscape. Pathways may be installed but must be permeable in order to count toward the canopy coverage requirement. Mulch may be organic or inorganic, must be spread 2-5” beneath trees and shrubs and shall be 2” or less in diameter.
- I understand that we will not be reimbursed for anything other than living plant material, irrigation components related to installing or converting the irrigation system to drip, a weather based irrigation controller, and mulch.
- I understand that if we irrigate our landscape with an automated irrigation system, it must be high efficiency irrigation as outlined in the Irrigation Rebate, and have an EPA WaterSense Labeled Smart Irrigation Controller installed and functioning. I understand funding to aid in upgrading my irrigation system is incorporated within the \$1/square foot incentive.

Irrigation Upgrade Rebate:

- I understand that, as a Participant I am eligible to receive funds not exceeding \$25,000 for materials used to convert to drip irrigation and adding an EPA WaterSense Labeled Smart Irrigation Controller(s) after my enrollment in the Program. The rebate amounts are as follows: Up to \$25,000 for materials used to upgrade my current irrigation system to drip-irrigation, which includes up to \$700 for installing each WaterSense Labelled Smart Irrigation Controller (\$20/irrigation station or \$400 min). **The reimbursement amount will not exceed the cost of the project.**
- Irrigation upgrades include conversion of sprinkler nozzles and heads to high efficiency sprinkler nozzles (using 0.75 inches per hour or less), and conversion to drip irrigation.

Rain Barrel Rebate:

- I understand that, as a Participant I am eligible to receive funds not exceeding \$150 for rain barrels installed after my enrollment in the Program at a rate of \$0.75 per gallon of rain storage. **The reimbursement amount will not exceed the cost of the project.**

Laundry-to-Landscape Graywater Rebate:

- I understand that, as a Participant, I am eligible to receive funds not exceeding \$100 for supplies to install a single fixture (laundry to landscape) graywater irrigation system. **The reimbursement amount will not exceed the cost of the project.**

Applicable Conditions to all rebates:

- I understand that (1) this is a limited, first-come, first-served program, (2) rebates are only given for projects which have applications that are approved, (3) the City can deny any application that does not meet program requirements (which may change without notification), and (4) rebates are not applicable to, and will not be provided for, any work or conversion performed prior to my enrollment in the rebate program.
- I am responsible for completing the retrofit project within 120 days of receiving approval to proceed from the City's River Friendly Landscape Staff. I may install it myself or hire a contractor to do the work. In either case, the City is not responsible or liable for any damage to my lawn or property in any way connected to the retrofit project.
- I understand that if my project will take longer than 120 days, I must submit a request for extension via mail or email as early as possible. If I do not submit my project receipts by the end of 120 days or the end of my approved extension, I will be found ineligible and will not be able to receive my River Friendly Landscape Rebate.
- I understand that if I am asked for supplemental documents to my application, I must supply them within two weeks from the time I am asked for them from program staff. If I fail to return them within this time frame, my application will be withdrawn and I must wait one month before re-applying.
- I shall submit my itemized receipts to City's River Friendly Landscape Staff upon completion of the retrofit project. I am subject to a post-completion inspection appointment where River Friendly Landscape Staff may: measure my landscape area, take photographs, check/evaluate my irrigation system for volumetric flow,

and verify upgrade installation. Reimbursement shall only be available for a completed project approved by the City.

- I understand that I am responsible for ensuring that my retrofit project follows the program guidelines provided in the application packet for all rebates that I have applied for. I understand that the proper installation of my irrigation system improvements is solely my responsibility, as is determination of the adequacy and compatibility of the drainage, adjacent landscape and surrounding area, and that installation of the improved systems may not result in lower water bills.
- Upon completion of my River Friendly Landscape Project, I will provide a total cost of the project and copies of all receipts and invoices associated with the project. These receipts will be itemized, showing quantity and price for each item purchased. If a contractor is used, the receipts will have labor separated and easily distinguishable from the materials. **The City reimbursement amount will not exceed the cost of the project as documented by invoices or receipts.**
- I will allow the City to conduct site visits to my property within five years of the date of this Agreement for the purpose of collecting data and photographs of the project site. The City will contact me in advance to arrange times for these visits.
- I am responsible for complying with all applicable laws, regulations, ordinances, or other legal requirements, and nothing in this Agreement shall excuse or modify any such requirements.
- I, the Participant, agree to defend, indemnify, protect and hold the City of Sacramento and its agents, officers, and employees harmless from and against any and all claims or liability for injuries or damages to any person or property to the extent arising from my acts or omissions, or the acts or omissions of my contractor or anyone acting on my or my contractor's behalf, or from conditions on my property.
- I understand that the landscape retrofit must remain in place for a minimum of five years after project completion. If, prior to the expiration of the five years, I decide to replace any retrofit plants with plants not approved by the City, I will repay the City the funds I received under this Agreement. This Agreement shall remain in effect until the five years have expired.
- I understand that the City of Sacramento is required to send IRS form 1099 to me and the IRS when rebates total \$600 or more.

Customer's Signature

Date

PHOTO/VIDEO RELEASE (OPTIONAL)

River Friendly Landscape Program Photo/Video Release For: Publications, Videos, and Online Use

I hereby grant to the City of Sacramento the absolute and irrevocable right and unrestricted permission to use, re-use, display, distribute, transmit, publish, re-publish, copy, or otherwise exploit, either in whole or in part, either digitally, in print, or in any other medium now or hereafter known, for any purpose whatsoever and without restriction, photographs or video taken of me, my residence or my property; to alter the same without restriction; and to copyright the same. I understand and agree that the City may or may not use my name in conjunction with such use as the City chooses.

I hereby release and discharge the City, and its officials, employees, agents, representatives, and assignees from any and all claims and demands arising out of or in connection with the use of any such photographs and video including without limitation any and all claims for invasion of privacy, right of publicity, and defamation.

I represent that I am over the age of eighteen (18) years and that I have read the foregoing and fully understand its contents.

This release shall be binding upon me, my heirs, legal representatives, and assigns.

This agreement is being made and entered into under the laws of the State of California and shall be governed and interpreted in accordance with the laws of California. This release embodies the entire agreement of the parties (subject and photographer).

Date: _____

Name of participant: _____

Name of parent or guardian (Printed, if applicable): _____

Name of minor (Printed, if applicable): _____

Address: _____

Contact Phone Number: _____

Signature of participant: _____

River Friendly Landscape Program - Turf Conversion Rebate

The Turf Conversion Rebate is for City Department of Utility customers to replace existing turf (grass) with a water wise landscape. If you have an automated irrigation system for your planned conversion area, it must be a high efficiency irrigation system controlled by EPA WaterSense Labeled Smart Irrigation Controller(s).

Rebate Amounts:

- Up to \$1 per square foot of grass converted, up to 25,000 square feet
- Maximum Turf Conversion Rebate: \$25,000

Landscape Requirements:

- New landscape must contain at least 50 percent plant coverage upon plant maturity.
- You must have a high efficiency irrigation system that is controlled by an EPA WaterSense Labeled Smart Irrigation Controller.

The following steps are required:

1. **Submit a completed Turf Conversion application** – Complete pages 7-9 of this application and return them to our office, along with a site map and current photos of the turf you plan to remove (see page 14 for photo guidelines), as part of your completed application packet.
2. **Complete your landscape conversion and submit receipts and a photo within the 120 days following project approval** – Your project must be completed within 120 days of the date approved by River Friendly Landscape Staff, and you must submit your itemized receipts or invoices and a photo of your completed landscape. If your project is being completed by a contractor, please see SpareSacWater.org/RiverFriendly* for information on what our office requires regarding receipt submission for a contractor invoice.
3. **Post-inspection from River Friendly Landscape Staff** – After we receive your itemized receipts, they will be reviewed and verified by River Friendly Landscape Staff. Following receipt review, you may be subject to a post-completion inspection, (you will be contacted to confirm the appointment).
4. **Receive a rebate check**– You should receive your rebate check within eight weeks of your post-inspection appointment and approval.

*If you have any questions regarding the above steps or the application that follows, please contact us anytime at 916-808-1337 or via email at riverfriendly@cityofsacramento.org.

Turf Conversion Rebate

Plant Coverage Worksheet Instructions

1. **Column A – Plant Name** - List the botanical names of the exact plants used in your converted area. You may choose any plant as long as it is medium, low, or very low water use and is non-invasive in this region.
2. **Column B – Plant Coverage Value** - Enter the Plant Coverage Value of each plant in Column B. You can use the River Friendly Landscape Program Plant List (SpareSacWater.org/RiverFriendly*) to find the Plant Coverage Value for each plant in your converted area, and for plants not on the Plant List, you will need to find a reliable source (such as the [Sunset Western Garden Book](#) or an online nursery) to find the width/spread of the plant. Once you know this, you can refer to the Plant Coverage Value Chart below to find the coverage value.
3. **Column C – Quantity** - Enter the quantity of each plant to be used in Column C.
4. **Column D – Total Plant Coverage** – Multiply Column B by Column C to determine the total plant coverage for each plant used and enter that number in Column D.
5. **Column E – Source** – Please provide a reliable source for where you found the water use and spread/width for each of the plants on your plant coverage worksheet. If it is the City of Sacramento Plant List, please provide page number. If outside of the Plant List, please use an easily accessible source such as a website so that River Friendly Landscape Staff can verify your plant information.
6. **Item F – Total Plant Coverage Values** - Add all of the plant coverage values in Column D and enter that total (sum) in Item F.
7. **Item G – Grass (Lawn) Conversion Area** - Enter the square footage of grass you plan to convert in Item G. Please visit SpareSacWater.org/RiverFriendly* for information on how to measure your landscape area.
8. **Item H – Total Plant Coverage of Converted Area** - Divide Item F by Item G and multiply that value by 100 to obtain Item H – Total Plant Coverage of Converted Area.

Coverage Value Chart

Coverage value also can be obtained by multiplying the diameter of the plant’s canopy by 0.7854. Example: 0.7854 x 5 ft. diameter x 5 ft. diameter = 20 ft. Totals under 0.5, round down to the next whole number; totals above 0.5, round up.

Plant Diameter (Width in Feet)	Coverage Value (in Square Feet)	Plant Diameter (Width in Feet)	Coverage Value (in Square Feet)	Plant Diameter (Width in Feet)	Coverage Value (in Square Feet)
1	1 (0.7854)	6	28	11	95
1 ½	2	6 ½	33	11 ½	104
2	3	7	38	12	113
2 ½	5	7 ½	44	12 ½	123
3	7	8	50	13	133
3 ½	10	8 ½	57	13 ½	143
4	13	9	64	14	154
4 ½	16	9 ½	71	14 ½	165
5	20	10	79	15	177
5 ½	24	10 ½	87	15 ½	189

*If you need a hard copy of any documents, please contact us at 916-808-1337.

**Turf Conversion Rebate
Plant Coverage Worksheet**

Customer Name: _____
Customer Address: _____

Column A Plant Name	Column B Plant Coverage Value (sq. ft.)		Column C Quantity	Column D Total Plant Coverage	Column E Source
		X			
		X			
		X			
		X			
		X			
		X			
		x			
		x			
		x			
		x			
		x			
		x			

Item F	Total Plant Coverage Values (Sum of Column D)	=	sq. ft.
Item G	Grass (Lawn) Conversion Area	=	sq. ft.
Item H	Total Plant Coverage of Converted Area (Item F ÷ Item G = ___ x 100 = Item H)	=	%

**Turf Conversion Rebate
Landscape Retrofit Plans**

Please provide a rough sketch of your landscape plans below. This can be as simple or detailed as you see fit as long as it includes:

1. Measurements of your planned retrofit area (in feet or inches) along all borders.
2. Placements for all of your plants
3. A legend showing what symbols were used for each plant type.

Landscape Plans:
Legend:

River Friendly Landscape – Irrigation Upgrade Rebate

The Irrigation Upgrade rebate is for City Department of Utility customers to install water efficiencies for irrigation. Customers applying for the Irrigation Upgrade Rebate may install a WaterSense Labeled Smart Irrigation Controller*. Eligible system upgrades include the installation of drip irrigation for landscaping, or high efficiency sprinkler nozzles for watering turf.

Rebate Amounts:

- Up to \$700 per EPA WaterSense Labeled Smart Irrigation Controller (\$20/irrigation station or \$400 min)
- Up to \$25,000 for water efficient irrigation upgrades (including drip irrigation and high efficiency sprinkler nozzles); Maximum Irrigation Upgrade Rebate: \$25,000, which includes smart controller rebates

Irrigation Requirements:

- If you choose to upgrade your controller, you must install an EPA WaterSense Labeled Smart Controller (note: updating the irrigation system is not required to receive a rebate for the Controller, but system must be in working order)

The following steps are required:

1. **Submit a completed Irrigation Upgrade Rebate application** – Complete page 11 of this application and return it to our office as part of your completed application packet. Include a site map with your application.
2. **Complete your irrigation upgrade and submit receipts and a photo within the 120 days following project approval** – Your project must be completed, and you must submit your itemized receipts/invoices within 120 days of the date approved by River Friendly Landscape Staff. If your project is being completed by a contractor, please see SpareSacWater.org/RiverFriendly* for information on what our office requires regarding receipt submission for a contractor invoice.
3. **Post-inspection from River Friendly Landscape Staff** – After we receive your itemized receipts, they will be reviewed and verified by River Friendly Landscape Staff. Following receipt review, you may be subject to a post-completion inspection (you will be contacted to confirm the appointment).
4. **Receive a rebate check** – You should receive your rebate check within eight weeks of your post-inspection appointment and approval.

* WaterSense is a certification by the Environmental Protection Agency (EPA); a list of approved Smart Controllers can be found at: http://www.epa.gov/WaterSense/product_search.html?Category=5

If you have any questions regarding the above steps or the application that follows, please contact us anytime at 916-808-1337 or via email at riverfriendly@cityofsacramento.org.



Irrigation Upgrade Rebate

Narrative Description of Conversion Plans

Please note the details on your current irrigation system (check one option):

- We currently hand water.
- Sprinklers in our landscape need to be manually operated.
- Irrigation system is operated by an automated irrigation controller
- Other (please explain): _____

Please explain how your irrigation system works by answering the questions below:

1. Do you have an irrigation controller? Yes (explain below) No (continue to #2)

2. How many irrigation controllers do you have and what areas are irrigated? Include map to highlight if more than one controller and more than 1/2 acre of landscape

Controller	Location	Manufacturer:	Model #	# of Stations
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3. What type of landscape does it service (grass, low water, etc.)?

4. How large is the landscape area that it covers?

Please explain your current watering schedule :

Please specify how you will upgrade your irrigation efficiency (check all options):

- I will install an EPA WaterSense Labeled Smart Irrigation Controller
- I will convert my current system to drip irrigation
- I will install high efficiency sprinkler nozzles
- Other (add separate page if additional space is needed) _____

Please specify what type of WaterSense labeled Smart Irrigation Controller(s) you will install:

Manufacturer:	Model#:
---------------	---------

Add-ons (if applicable):

Please specify how you will convert your landscape to drip irrigation:

Rain Barrel Rebate

The Rain Barrel Rebate conserves water by storing rainwater/runoff during rain events for use during dry periods. The amount of water that can be collected from a rooftop depends on several variables: the dimensions of the rooftop, the collection capacity, and the amount/timing of the rain received. Be sure to calculate how much rain barrel storage capacity you will need: 1,000 square feet of roof surface can create around 625 gallons of water for every one inch of rain that falls.

Rebate Amounts:

- Up to \$0.75 per gallon of water storage capacity of installed Rain Barrels
- Maximum Rain Barrel Rebate: \$150 (200 gallons of capacity)

Rain Barrels funded through this program must:

- Be above-ground units connected to a gutter downspout, designed for the intended purpose of rain capture.
- Be placed on a solid and level foundation for stability.
- Be covered to prevent mosquitoes, rodents, and debris from entering your stored water.
- Be mounted in a way that it can receive water unimpeded from a rain gutter.
- Be out of the way of walkways or pathways.
- Be used to irrigate your landscape.

The following steps are required:

1. **Submit a completed Rain Barrel Rebate application** – Complete page 13 of this application along with at least two photos: (1) a photo of your home from the front, and (2) a photo of each downspout you will be fitting with a rain barrel (you must show the downspout along with the surrounding area) and submit them to our office as part of your completed application packet.
2. **Complete your Rain Barrel Installation and submit receipts and a photo within the 120 days following project approval** – Your project must be completed within 120 days of the date of approval by River Friendly Landscape Staff, and you must submit your itemized receipts or invoices and a photo of your completed Rain Barrel installation. If your project is being completed by a contractor, please see SpareSacWater.org/RiverFriendly* for information on what our office requires regarding receipt submission for a contractor invoice.
3. **Post-inspection from River Friendly Landscape Staff** – After we receive your itemized receipts, they will be reviewed and verified by River Friendly Landscape Staff. Following receipt review, you may be subject to a post-completion inspection (you will be contacted to confirm the appointment).
4. **Receive a rebate check**– You should receive your rebate check within eight weeks of your post-inspection appointment and approval.

*If you have any questions regarding the above steps or the application that follows, please contact us anytime at 916-808-1337 or via email at riverfriendly@cityofsacramento.org.

**Rain Barrel Rebate
Application**

Please provide the following information:

Estimated square footage of roof surface that drains to new rain barrel(s): _____

Total Number of rain barrels connected to downspouts (new and existing barrels): _____

In the table below, please provide the capacity and brand name of the rebated rain barrels installed:

Rain Barrel #	Capacity (in gallons)	Manufacturer	Model #
1			
2			
3			
4			
Total Capacity			

Total Rebate Requested: = \$0.75 X $\frac{\text{Total Capacity (in gallons)}}{\text{Total Capacity (in gallons)}}$ = $\frac{\text{Total Rebate Requested}}{\text{Total Rebate Requested}}$

Laundry-to-Landscape Graywater Rebate

A Laundry-to-Landscape Graywater System routes water collected from your washing machine to your landscape. (This water is untreated wastewater and is thus non-potable). This type of graywater system allows for wastewater from your clothes washer to be diverted to either the sewer or to your landscape for irrigation. Laundry-to-Landscape systems are defined as add-ons to your plumbing and should not modify it in any way. If you find that modifications to the existing plumbing are necessary, or if you desire to utilize other graywater sources (such as from your shower or bathroom sinks), building permits will be required and your project will no longer qualify for the River Friendly Landscape Program. The requirements listed in this application were established by chapter 16 of the 2013 Uniform Plumbing Code.

FOR MORE DETAILS ON THE CITY OF SACRAMENTO'S GRAYWATER INCENTIVE AND RESOURCES, GO TO WWW.SPARESACWATER.ORG/RIVERFRIENDLY

Rebate Amount:

- Up to \$100 for materials used to install a Laundry-to-Landscape Graywater System

REQUIREMENTS for Laundry-to-Landscape Graywater Systems funded through this program:

- System must utilize ONLY water from a clothes washing machine.
- System MUST NOT alter the household plumbing. (You can access the graywater from the hose on the washing machine without cutting into the plumbing.)
- System must follow the 12 guidelines in the California Plumbing Code.
- System must utilize a CLEARLY LABELED 3-way valve allowing water to be diverted to either the sewer or landscape in case of a load of laundry containing unsafe substances.
 - Water used to wash diapers or similarly soiled garments shall not be used for irrigation, and shall be directed to the building's sewer.
 - Graywater shall not contain hazardous chemicals derived from activities such as cleaning car parts, washing greasy or oily rags, or disposing of waste solutions from household activities.
- The irrigation outdoors must be planned in such a way that no water pools in the yard nor runs into the street or another waterway.
- All graywater rerouted to your landscape must be distributed and contained on site.
- The landscape area that receives the graywater must be large enough to absorb the water, and must be covered by at least two inches of soil, rock, mulch, or other permeable material.
- Graywater must be distributed through subsurface irrigation (with no overhead irrigation).
- The system must be designed and installed to prevent contact with humans and pets.
 - Graywater shall not be used to irrigate root crops intended for human consumption.
- Irrigation lines must be set back 18 inches from the property line, 24 inches from buildings, and 100 feet from wells, waterways, or other water sources
- The completed system must include an operating and maintenance manual that will remain within the building throughout the life of the system.

The following steps are required:

5. **Submit a completed Laundry-to-Landscape Graywater Rebate application** — Complete pages 14-17 of this application along with at least two photos: (1) a photo of your laundry machine and surrounding walls/plumbing, and (2) a photo of the exterior of your home featuring the landscape to be irrigated. Submit the photos to our office as part of your completed application packet.
6. **Complete the installation of your graywater system and submit receipts and a photo within the 120 days following project approval** – Your project must be completed within 120 days of the date of approval by River Friendly Landscape Staff, and you must submit your itemized receipts or invoices and a photo of your completed graywater system installation. If your project is being completed by a contractor, please see SpareSacWater.org/RiverFriendly* for information on what our office requires regarding receipt submission for a contractor invoice.
7. **Post-inspection from River Friendly Landscape Staff** – After we receive your itemized receipts, they will be reviewed and verified by River Friendly Landscape Staff. Following receipt review, you may be subject to a post-completion inspection (you will be contacted to confirm the appointment).
8. **Receive a rebate check**– You should receive your rebate check within eight weeks of your post-inspection appointment and approval.

*If you have any questions regarding the above steps or the application that follows, please contact us anytime at 916-808-1337 or via email at riverfriendly@cityofsacramento.org.

Laundry-to-Landscape Graywater Rebate Application

Graywater Installation Plans- INTERIOR OF HOME

Please provide a rough sketch of your installation plans inside your home, in the room housing your washing machine. This can be as simple or detailed as you see fit, so long as it includes:

1. Placement of the 3-way valve.
2. Placement of the hole allowing pipes to exit from your laundry room towards the landscaping.
3. Note in the sketch if the washing machine is on an EXTERIOR WALL (allowing the hole to reach the exterior directly) or an INTERIOR WALL (the wall is not directly adjacent to the landscape, requiring you to drill a hole in the floor and run pipes out through the crawlspace.)
4. Note pipes routing water to the sewer and towards the landscape.

Interior Plans:

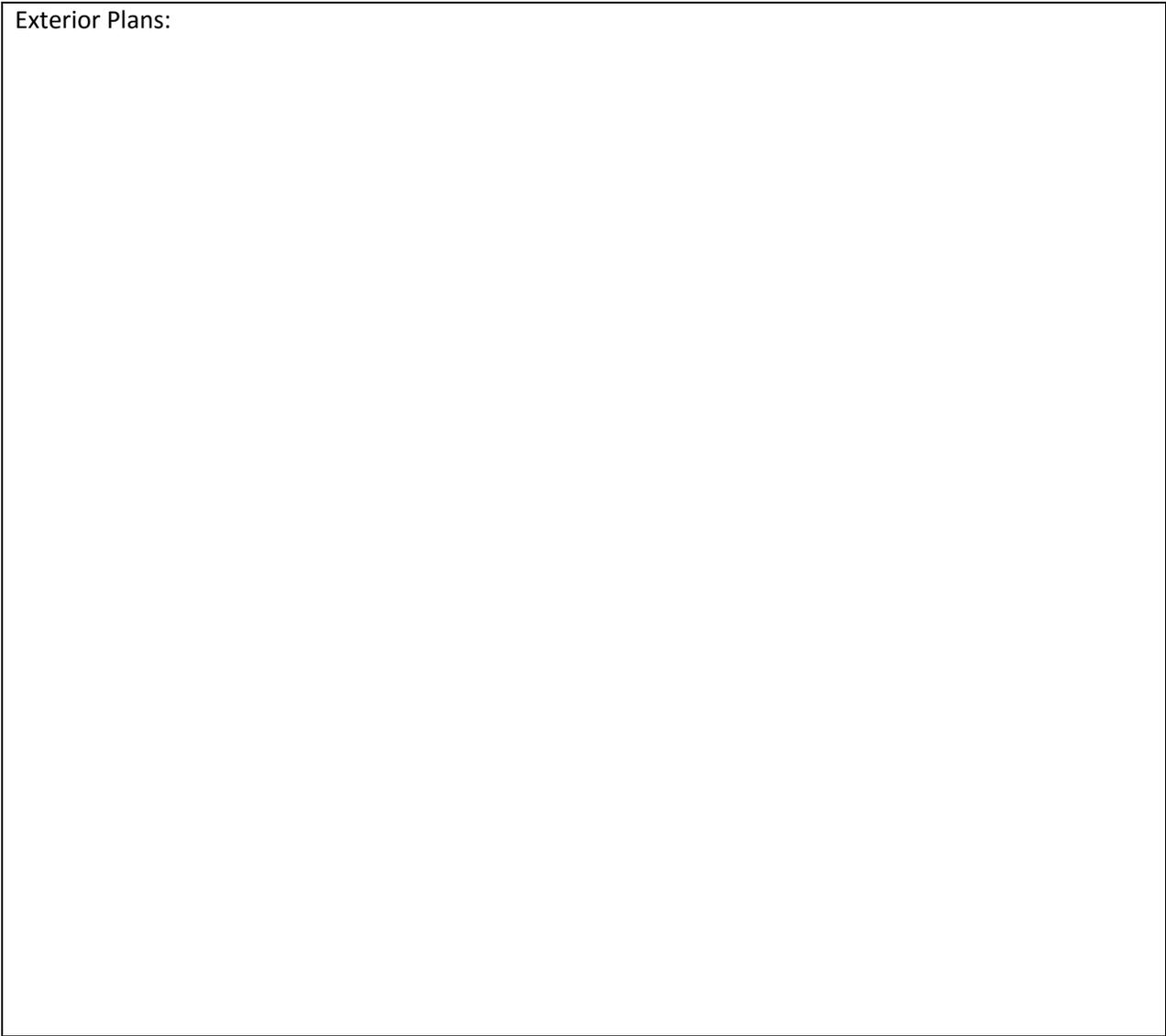


Graywater Installation Plans- EXTERIOR OF HOME

Please provide a rough sketch below of your plans to route your graywater to your landscape. This can be as simple or detailed as you see fit as long as it includes:

1. Location of the auto vent.
2. Placement of all plants to be irrigated and the mulch basins surrounding them.
3. Placement of the tubing and mulch shields.
4. Indicate the slope of the land. (Flat, downhill away from your home, or uphill away from your home.)

Exterior Plans:



River Friendly Landscape Program Photo Submission Guidelines

All photos for River Friendly Landscape Rebates must meet the following criteria:

1. Must be in color.
2. Must be clear, any photos that are excessively blurry or too dim/bright to easily see the subject/area will not be accepted, and must be resubmitted.
3. Cannot include close-up shots of materials, turf, or plants.
 - a. Please stand back far enough to allow us to see your home, street, or fence as a reference point for landscape photos.
 - b. Please ensure that photos for the Rain Barrel rebate show the entire area that the rain barrel will cover to show that it will fit in the designated area.
4. Cannot be an online image (such as Google Street view).

Photos that follow guidelines:



This photo is in color, well lit, clear, and shows the whole lawn area.

Photos that do not meet guidelines:



This photo is not in color.

Tax year 2016

The River Friendly Landscape Program
City of Sacramento Department of Utilities
5730 24th Street, Building #22
Sacramento, CA 95822

Dear River Friendly Landscape Program Participant:

The River Friendly Landscape Staff is following up with you to complete the attached W-9 and 590 forms and return them to us.

IRS regulations require that we issue 1099 forms to companies and individuals who have received payments totaling \$600 or more. In order to accurately prepare these forms, the IRS requires that we obtain and maintain these forms for all of our participants who meet the above criteria.

In order to ensure our reporting accuracy, please complete the enclosed W-9 and 590 forms and return them to us by email or post so that there are no delays in your tax files. Don't hesitate to contact us with any questions at (916) 808-1337, or email us at riverfriendly@cityofsacramento.org.

Thank you for your attention regarding this matter.

Best Regards,

The River Friendly Landscape Program Staff

Enclosures: Blank W-9 form, Blank 590 Form

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.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification; check only one of the following seven boxes: <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input type="checkbox"/> Other (see instructions) ▶ _____	
	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>	
	5 Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	6 City, state, and ZIP code	
	7 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 generally 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 instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

Social security number									
				-			-		
or									
Employer identification number									
				-					

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); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

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 3.

Sign Here	Signature of U.S. person ▶	Date ▶
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General Instructions

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

Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/fw9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding? on page 2.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.

Note. If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

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

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

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

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

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

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

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

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

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

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

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

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),

3. The IRS tells the requester that you furnished an incorrect TIN,

4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or

5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code* on page 3 and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships* above.

What is FATCA reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code* on page 3 and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

Penalties

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

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

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

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

Specific Instructions

Line 1

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

If this Form W-9 is for a joint account, list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9.

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

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

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

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

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

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

Line 2

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

Line 3

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

Limited Liability Company (LLC). If the name on line 1 is an LLC treated as a partnership for U.S. federal tax purposes, check the "Limited Liability Company" box and enter "P" in the space provided. If the LLC has filed Form 8832 or 2553 to be taxed as a corporation, check the "Limited Liability Company" box and in the space provided enter "C" for C corporation or "S" for S corporation. If it is a single-member LLC that is a disregarded entity, do not check the "Limited Liability Company" box; instead check the first box in line 3 "Individual/sole proprietor or single-member LLC."

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space in line 4 any code(s) that may apply to you.

Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

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

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

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 5 ²
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

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

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

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

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

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

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

G—A real estate investment trust

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

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

J—A bank as defined in section 581

K—A broker

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

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

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

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited Liability Company (LLC)* on this page), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note. See the chart on page 4 for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting IRS.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

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

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

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

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if items 1, 4, or 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code* earlier.

Signature requirements. Complete the certification as indicated in items 1 through 5 below.

- 1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.** You must give your correct TIN, but you do not have to sign the certification.
- 2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.** You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.
- 3. Real estate transactions.** You must sign the certification. You may cross out item 2 of the certification.
- 4. Other payments.** You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).
- 5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.** You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	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) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee ¹ The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity ⁴
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. 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
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 2.

*Note. Grantor also must provide a Form W-9 to trustee of trust.

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

Secure Your Tax Records from Identity Theft

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

To reduce your risk:

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

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

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

For more information, see Publication 4535, Identity Theft Prevention and Victim Assistance.

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

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

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

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: spam@uce.gov or contact them at www.ftc.gov/idtheft or 1-877-IDTHEFT (1-877-438-4338).

Visit IRS.gov to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.

2016 Withholding Exemption Certificate

590

The payee completes this form and submits it to the withholding agent. The withholding agent keeps this form with their records.

Withholding Agent

Name _____

Payee

Name _____ SSN or ITIN FEIN CA Corp no. CA SOS file no.

Address (apt./ste., room, PO box, or PMB no.) _____

City (If you have a foreign address, see instructions.) _____ State _____ ZIP code _____

Exemption Reason

Check only one reason box below that applies to the payee.

By checking the appropriate box below, the payee certifies the reason for the exemption from the California income tax withholding requirements on payment(s) made to the entity or individual.

- Individuals — Certification of Residency:**
I am a resident of California and I reside at the address shown above. If I become a nonresident at any time, I will promptly notify the withholding agent. See instructions for General Information D, Definitions.
- Corporations:**
The corporation has a permanent place of business in California at the address shown above or is qualified through the California Secretary of State (SOS) to do business in California. The corporation will file a California tax return. If this corporation ceases to have a permanent place of business in California or ceases to do any of the above, I will promptly notify the withholding agent. See instructions for General Information D, Definitions.
- Partnerships or Limited Liability Companies (LLCs):**
The partnership or LLC has a permanent place of business in California at the address shown above or is registered with the California SOS, and is subject to the laws of California. The partnership or LLC will file a California tax return. If the partnership or LLC ceases to do any of the above, I will promptly inform the withholding agent. For withholding purposes, a limited liability partnership (LLP) is treated like any other partnership.
- Tax-Exempt Entities:**
The entity is exempt from tax under California Revenue and Taxation Code (R&TC) Section 23701 _____ (insert letter) or Internal Revenue Code Section 501(c) _____ (insert number). If this entity ceases to be exempt from tax, I will promptly notify the withholding agent. Individuals cannot be tax-exempt entities.
- Insurance Companies, Individual Retirement Arrangements (IRAs), or Qualified Pension/Profit-Sharing Plans:**
The entity is an insurance company, IRA, or a federally qualified pension or profit-sharing plan.
- California Trusts:**
At least one trustee and one noncontingent beneficiary of the above-named trust is a California resident. The trust will file a California fiduciary tax return. If the trustee or noncontingent beneficiary becomes a nonresident at any time, I will promptly notify the withholding agent.
- Estates — Certification of Residency of Deceased Person:**
I am the executor of the above-named person's estate or trust. The decedent was a California resident at the time of death. The estate will file a California fiduciary tax return.
- Nonmilitary Spouse of a Military Servicemember:**
I am a nonmilitary spouse of a military servicemember and I meet the Military Spouse Residency Relief Act (MSRRA) requirements. See instructions for General Information E, MSRRA.

CERTIFICATE OF PAYEE: Payee must complete and sign below.

To learn about your privacy rights, how we may use your information, and the consequences for not providing the requested information, go to ftb.ca.gov and search for **privacy notice**. To request this notice by mail, call 800.852.5711.

Under penalties of perjury, I hereby certify that the information provided in this document is, to the best of my knowledge, true and correct. If conditions change, I will promptly notify the withholding agent.

Type or print payee's name and title _____ Telephone (____) _____

Payee's signature ► _____ Date _____

2016 Instructions for Form 590

Withholding Exemption Certificate

References in these instructions are to the California Revenue and Taxation Code (R&TC).

General Information

Registered Domestic Partners (RDP) – For purposes of California income tax, references to a spouse, husband, or wife also refer to a Registered Domestic Partner (RDP) unless otherwise specified. For more information on RDPs, get FTB Pub. 737, Tax Information for Registered Domestic Partners.

A Purpose

Use Form 590, Withholding Exemption Certificate, to certify an exemption from nonresident withholding.

Form 590 does not apply to payments of backup withholding. For more information, go to ftb.ca.gov and search for **backup withholding**.

Form 590 does not apply to payments for wages to employees. Wage withholding is administered by the California Employment Development Department (EDD). For more information, go to edd.ca.gov or call 888.745.3886.

Do not use Form 590 to certify an exemption from withholding if you are a **Seller of California real estate**. Sellers of California real estate use Form 593-C, Real Estate Withholding Certificate, to claim an exemption from the real estate withholding requirement.

The following are excluded from withholding and completing this form:

- The United States and any of its agencies or instrumentalities.
- A state, a possession of the United States, the District of Columbia, or any of its political subdivisions or instrumentalities.
- A foreign government or any of its political subdivisions, agencies, or instrumentalities.

B Income Subject to Withholding

California Revenue and Taxation Code (R&TC) Section 18662 requires withholding of income or franchise tax on payments of California source income made to nonresidents of California.

Withholding is required on the following, but is not limited to:

- Payments to nonresidents for services rendered in California.
- Distributions of California source income made to domestic nonresident partners, members, and S corporation shareholders and allocations of California source income made to foreign partners and members.
- Payments to nonresidents for rents if the payments are made in the course of the withholding agent's business.

- Payments to nonresidents for royalties from activities sourced to California.
- Distributions of California source income to nonresident beneficiaries from an estate or trust.
- Endorsement payments received for services performed in California.
- Prizes and winnings received by nonresidents for contests in California.

However, withholding is optional if the total payments of California source income are \$1,500 or less during the calendar year.

For more information on withholding get FTB Pub. 1017, Resident and Nonresident Withholding Guidelines. To get a withholding publication, see Additional Information.

C Who Certifies this Form

Form 590 is certified by the payee. California residents or entities exempt from the withholding requirement should complete Form 590 and submit it to the withholding agent before payment is made. The withholding agent is then relieved of the withholding requirements if the agent relies in good faith on a completed and signed Form 590 unless notified by the Franchise Tax Board (FTB) that the form should not be relied upon.

An incomplete certificate is invalid and the withholding agent should not accept it. If the withholding agent receives an incomplete certificate, the withholding agent is required to withhold tax on payments made to the payee until a valid certificate is received. In lieu of a completed exemption certificate, the withholding agent may accept a letter from the payee as a substitute explaining why they are not subject to withholding. The letter must contain all the information required on the certificate in similar language, including the under penalty of perjury statement and the payee's taxpayer identification number. The withholding agent must retain a copy of the certificate or substitute for at least four years after the last payment to which the certificate applies, and provide it upon request to the FTB.

If an entertainer (or the entertainer's business entity) is paid for a performance, the entertainer's information must be provided.

Do not submit the entertainer's agent or promoter information.

The grantor of a grantor trust shall be treated as the payee for withholding purposes. Therefore, if the payee is a grantor trust and one or more of the grantors is a nonresident, withholding is required. If all of the grantors on the trust are residents, no withholding is required. Resident grantors can check the box on Form 590 labeled "Individuals — Certification of Residency."

D Definitions

For California non-wage withholding purposes, **nonresident** includes all of the following:

- Individuals who are not residents of California.
- Corporations not qualified through the California Secretary of State (CA SOS) to do business in California or having no permanent place of business in California.
- Partnerships or limited liability companies (LLCs) with no permanent place of business in California.
- Any trust without a resident grantor, beneficiary, or trustee, or estates where the decedent was not a California resident.

Foreign refers to non-U.S.

For more information about determining resident status, get FTB Pub. 1031, Guidelines for Determining Resident Status. Military servicemembers have special rules for residency. For more information, get FTB Pub. 1032, Tax Information for Military Personnel.

Permanent Place of Business:

A corporation has a permanent place of business in California if it is organized and existing under the laws of California or it has qualified through the CA SOS 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 California only if it maintains a permanent office in California that is permanently staffed by its employees.

E Military Spouse Residency Relief Act (MSRRA)

Generally, for tax purposes you are considered to maintain your existing residence or domicile. If a military servicemember and nonmilitary spouse have the same state of domicile, the MSRRA provides:

- A spouse shall not be deemed to have lost a residence or domicile in any state solely by reason of being absent to be with the servicemember serving in compliance with military orders.
- A spouse shall not be deemed to have acquired a residence or domicile in any other state solely by reason of being there to be with the servicemember serving in compliance with military orders.

Domicile is defined as the one place:

- Where you maintain a true, fixed, and permanent home.
- To which you intend to return whenever you are absent.

A military servicemember's nonmilitary spouse is considered a nonresident for tax purposes if the servicemember and spouse have the same domicile outside of California and the spouse is in California solely to be with the servicemember who is serving in compliance with Permanent Change of Station orders.

California may require nonmilitary spouses of military servicemembers to provide proof that they meet the criteria for California personal income tax exemption as set forth in the MSRRRA.

Income of a military servicemember's nonmilitary spouse for services performed in California is not California source income subject to state tax if the spouse is in California to be with the servicemember serving in compliance with military orders, and the servicemember and spouse have the same domicile in a state other than California.

For additional information or assistance in determining whether the applicant meets the MSRRRA requirements, get FTB Pub. 1032.

Specific Instructions

Payee Instructions

Enter the withholding agent's name.

Enter the payee's information, including the taxpayer identification number (TIN) and check the appropriate TIN box.

You must provide an acceptable TIN as requested on this form. The following are acceptable TINs: social security number (SSN); individual taxpayer identification number (ITIN); federal employer identification number (FEIN); California corporation number (CA Corp no.); or CA SOS file number.

Private Mail Box (PMB) – Include the PMB in the address field. Write "PMB" first, then the box number. Example: 111 Main Street PMB 123.

Foreign Address – Follow the country's practice for entering the city, county, province, state, country, and postal code, as applicable, in the appropriate boxes. **Do not** abbreviate the country name.

Exemption Reason – Check the box that reflects the reason why the payee is exempt from the California income tax withholding requirement.

Withholding Agent Instructions

Keep Form 590 for your records. The certification remains valid for 5 years or until the payee's status changes. **Do not** send this form to the FTB unless it has been specifically requested.

For more information, contact Withholding Services and Compliance, see Additional Information.

The payee must notify the withholding agent if any of the following situations occur:

- The individual payee becomes a nonresident.
- The corporation ceases to have a permanent place of business in California or ceases to be qualified to do business in California.
- The partnership ceases to have a permanent place of business in California.
- The LLC ceases to have a permanent place of business in California.
- The tax-exempt entity loses its tax-exempt status.

If any of these situations occur, then withholding may be required. For more information, get Form 592, Resident and Nonresident Withholding Statement, Form 592-B, Resident and Nonresident Withholding Tax Statement, and Form 592-V, Payment Voucher for Resident and Nonresident Withholding.

Additional Information

For additional information or to speak to a representative regarding this form, call the Withholding Services and Compliance telephone service at:

Telephone: **888.792.4900**
916.845.4900

Fax: 916.845.9512

OR write to:

WITHHOLDING SERVICES AND
COMPLIANCE MS F182
FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0651

You can download, view, and print California tax forms and publications at **ftb.ca.gov**.

OR to get forms by mail write to:

TAX FORMS REQUEST UNIT
FRANCHISE TAX BOARD
PO BOX 307
RANCHO CORDOVA CA 95741-0307

For all other questions unrelated to withholding or to access the TTY/TDD numbers, see the information below.

Internet and Telephone Assistance

Website: **ftb.ca.gov**

Telephone: 800.852.5711 from within the
United States
916.845.6500 from outside the
United States

TTY/TDD: 800.822.6268 for persons with
hearing or speech impairments

Asistencia Por Internet y Teléfono

Sitio web: **ftb.ca.gov**

Teléfono: 800.852.5711 dentro de los
Estados Unidos
916.845.6500 fuera de los Estados
Unidos

TTY/TDD: 800.822.6268 para personas con
discapacidades auditivas
o del habla