

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

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

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

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

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

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

Equipment/Vehicle Info

Year/Make/Model: _____
 Identification Number: _____

Engine Info

Year/Make/Model: _____
 Emissions Family Number (Engine Family Number: _____
 Serial Number: _____

Select one, if applicable

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

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

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

Equipment/Vehicle Info

Year/Make/Model: _____
 Identification Number: _____

Engine Info

Year/Make/Model: _____
 Emissions Family Number (Engine Family Number: _____
 Serial Number: _____

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

1. Explanation for substitution (example: vehicle destroyed)
2. Photos showing: Substitute Equipment/Vehicle, Equipment ID # or VIN, Engine Serial #, Engine Family #.
3. Copy of the fleet's Certificate of Compliance with CARB:
 - TRUCRS: On-road Truck & Bus Regulation, or
 - DOORS: In-use Off-road Diesel Regulation

Print Name/Title of Authorized Signatory for Participant: _____

Signature: _____ **Date:** _____

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

- Option 1: PDFs to MyUsage@airquality.org, 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 10-business 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 PURPOSE AND INSTRUCTIONS

Payee Data Record
(July 2018)

PURPOSE OF FORM

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, payments made to you for real estate transaction.

ARE YOU A RESIDENT OR A NONRESIDENT?

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

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

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

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

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

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

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

Within the United States, call1-800-852-5711
Outside the United States, call.....1-916-845-6500
Hearing impaired with TDD, call1-800-822-6268

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.