

TENNESSEE AGRICULTURAL ENHANCEMENT PROGRAM

2015 POULTRY GROWER COST SHARE APPLICATION

APPLICATION PERIOD JUNE 1- JULY 1, 2015



Application C

TAEP provides cost share assistance for long term investments in Tennessee's livestock and farming operations. TAEP is a direct result of Tennessee's commitment to supporting its agricultural industry and rural economies.

2015 Poultry Grower Cost Share Opportunities

Minimum Poultry Requirements	Premises Registration	Applicant Requirements	\$10,000 Maximum Reimbursement
Broilers - 75,000/yr Non-Broilers - 10,000/yr	Required	Tennessee Poultry Association Member	35% Cost Share

Eligible Items		
Feed Bins	Generators	Propane Tanks

Program Schedule		
Application Period	Approval Announcements	Reimbursement Deadline
June 1 - July 1, 2015	September 2015	May 1, 2016

Eligibility Requirements

To be eligible for TAEP cost share, applicant must:

1. Be a citizen of the United States of America and/or lawfully present in the United States.
2. Be an individual Tennessee resident operating a farm located in Tennessee.
3. Be at least 18 years old on application date.
4. Meet minimum requirements for the program.
5. Have filed a Federal IRS Schedule F (Form 1040), Profit or Loss from Farming, within the last two years (2013 or 2014).
Applicant will not be required to submit a copy of their Schedule F at the time of application. However, applicants may be asked to submit a copy of their Schedule F prior to TAEP approval to verify their farming operation.
6. Register their premises if applicant has livestock on their operation.
 - Applicant name must match contact name (primary or alternate) listed on premises account to be eligible.
 - The premises account number is tied to the individual. The premises id number is tied to the farm address.
 - An individual can have multiple premises id numbers if they have multiple farm locations.
 - The farm address listed on the cost share application must match the address for the premises id listed on the application.
 - Premises registration forms and instructions are available from TDA by calling 615-837-5120 or at www.tn.gov/taep.
7. Have current membership with the Tennessee Poultry Association (TPA). Applicant membership will be verified with TPA to determine eligibility. Membership must be in the name of applicant or applicant's operation. Contact TPA at 931-225-1123 or visit www.tnpoultry.org for additional information.

RULES

Application Rules:

1. Applications must be submitted during the application period June 1-July 1, 2015.
 - Applications may be submitted by one of the following methods:
 - Mail – Applications must have a postmark date ranging from June 1, 2015 through July 1, 2015.
 - Hand delivery to TDA, Holeman Building, 424 Hogan Road, Nashville, TN 37220 between June 1, 2015 – July 1, 2015.
 - Faxed or emailed applications will not be accepted.
 - Applications postmarked or hand delivered prior to June 1, 2015 and after July 1, 2015 are ineligible.
2. Applicants may only submit one Poultry Grower application per Federal IRS Schedule F, per person, per application period.
3. Applicant will be notified in writing of approval or disapproval. Allow 12 weeks for application processing.

Reimbursement Rules:

1. Receipts dated prior to June 1, 2015 are not eligible.
2. Receipts for in-kind services are not eligible (trade-in value is not eligible).
3. Used equipment, used materials and leased equipment are not eligible for cost share reimbursement unless otherwise noted.
4. Labor provided by applicant or their employees is not eligible for cost share reimbursement.
5. Applicant cannot be reimbursed for purchases from a business where applicant participates in ownership (producer cooperatives excluded).
6. Applicants cannot combine projects with other applicants.
7. Reimbursement documentation must be postmarked or hand delivered by the deadline. Additional processing time is required for incomplete requests and requests submitted within one month of the program deadline.
8. There can only be one reimbursement payment per cost share approval. Projects must be completed before submitting reimbursement documentation.
9. Failure to complete projects and utilize any allocated funds can affect eligibility for future program participation. Partial utilization of allocated funds is allowed.
10. Falsifying applications, invoices or other documents submitted to TDA may make producer and farm ineligible to participate in present and/or future TDA programs, and may result in civil litigation or criminal prosecution.

Verification Rules:

1. Applicant must utilize equipment and structures purchased with cost share funds for the intended purpose of the program for a minimum of three continuous years from date of purchase.
2. Site visits relating to the performance of the activity before, during and after completion may take place.
3. Applicants may be required to repay funds if they fail to comply with all aspects of the cost share guidelines.

Tennessee Department of Agriculture may:

- Accept, modify or reject any or all requests.
- Modify program criteria, approval and payment processes.
- Provide partial funding for specific activity components that may be less than the full amount requested.
- Require additional information from the applicant.
- Deny payments for projects that do not meet requirements.

POULTRY GROWER COST SHARE OPPORTUNITIES

Minimum Poultry Requirements	Premises Registration	Applicant Requirements	\$10,000 Maximum Reimbursement
Broilers – 75,000/yr Non-Broilers – 10,000/yr	Required	Tennessee Poultry Association Member	35% Cost Share

- Reimbursement packet supersedes application information

PROGRAM GOALS: Improve long term feed storage and sustainability of energy resources for poultry operations

GUIDELINES

Eligible Items

1. Feed Bin – for on farm storage of poultry feed only
 - Minimum bin capacity of 4 dry tons
 - Foundation – concrete pad
 - Labor - labor conducted by a contractor/supplier for installation is eligible; labor cannot exceed 30% of total reimbursement; labor provided by the applicant or their employees is not eligible
 2. Generator – for poultry house use only
 - 20 – 40 KW power generation per house
 - Materials and labor to connect & wire the generator including automatic transfer switch
 - Foundation – concrete pad
 - Labor - labor conducted by a contractor/supplier for installation is eligible; labor cannot exceed 30% of total reimbursement; labor provided by the applicant or their employees is not eligible
 3. Propane Tank* – for poultry house use only
 - Minimum capacity – 1,000 gallons
 - Above ground only
 - Must be ASME certified (American Society of Mechanical Engineers)
 - Must be purchased and installed by a TN licensed dealer
 - Foundation – concrete pad or footers
 - Labor - labor conducted by a contractor/supplier for installation is eligible; labor cannot exceed 30% of total reimbursement; labor provided by the applicant or their employees is not eligible
- Only items where (*) is indicated may be new or used. Used items must be:
- In excellent working condition
 - No excessive rust
 - Functional soundness
 - Reasonable market price

Additional Requirements

1. It is the applicant's responsibility to ensure that their project is eligible and meets all TAEP criteria.

Ineligible Items - Most commonly requested

1. Feed bins for other livestock use
2. Fuel/Propane gas
3. Labor provided by applicant or their employees
4. Leased equipment
5. Material and labor for the installation of electrical service to equipment unless otherwise noted
6. Material and labor for buildings or coverings for equipment
7. PTO generators or portable generators
8. Underground propane tanks
9. Used equipment unless otherwise noted



HOW TO APPLY

Basic Instructions for Poultry Application and Form W-9

Complete all sections of the application.

- **Name** - enter your full legal name and indicate your title and any suffix you may have. The name you list on Poultry application must match the name you list on your Form W-9.
You can add your commonly used name to the application in parentheses (nickname/common name).
- **Taxpayer Identification Number (TIN)** - list your preferred tax number. This number must match the tax number listed on your Form W-9. Please list only one number.
The TIN number is NOT your TN agricultural sales tax exempt number. For information on obtaining your TN agricultural sales and use tax certificate of exemption, contact TN Dept. of Revenue by calling 1-800-342-1003, emailing Tn.Revenue@tn.gov or visiting www.tn.gov/revenue.
- **Federal IRS Schedule F (Form 1040)** - Indicate whether you have filed a Federal IRS Schedule F (Form 1040), Profit or Loss from Farming, within the last two years (2013 or 2014). Check each year that applies to you.
You will not be required to submit a copy of your Schedule F at the time of application. However, you may be asked to submit a copy of your Schedule F prior to TAEP approval to verify your farming operation. Please contact TAEP if you have any questions regarding this requirement.
- **Mailing Address** - enter the address where you receive your mail. TAEP documentation will be sent to this address. This address may be different from your home or farm address. This mailing address must match the address you list on your Form W-9.
- **Residential Address** - enter the address where you live. This address may be the same as your mailing or farm address.
- **Farm Address** - enter the physical address of the farm where your project will be located.
- **Premises Information** - see page 1, Eligibility Requirements #6, for information.
- **Applicant Requirements** - indicate whether you are a current Tennessee Poultry Association (TPA) member.
- **Poultry Information** - this program has a minimum requirement for number of poultry on operation. Indicate the type and number of poultry per year along with the number of poultry houses on your operation.
- **Cost Share Request Summary** - please indicate which items you plan to purchase with cost share funding. This information will assist in determining the amount of funding requested for this new program. Quantity limits may have to be established due to budget limits. If quantity limits are established, you will be notified in your approval packet.
- **Applicant Agreement** - this section features several important bullet points regarding program participation. Read each line of text. Print your name and date. Sign your name.
- **Form W-9** - the name you list on Poultry application must match the name you list on this form. The taxpayer number listed on Poultry application must match the number listed on this form. Signature must match taxpayer name listed on this form.
Funds received as a result of TAEP reimbursement are taxable. Participants will receive Form 1099-G for payments over \$600.00.

How To Submit Your Application

Application checklist

- Poultry Application form (page 5)
- Form W-9 (page 7)
- Ask someone to review your application materials for completeness
- Make a copy of your application materials for your files
- Consider using a traceable method of delivery if mailing your application

Methods of submitting

- Mail - Applications must have a postmark date ranging from June 1, 2015 through July 1, 2015. Mail to the following address:

TN Dept. of Agriculture
TAEP FY2015-POULTRY
P.O. Box 40627
Nashville, TN 37204

- Hand delivery to TDA, Holeman Building, 424 Hogan Road, Nashville, TN 37220 between June 1, 2015 - July 1, 2015.

Approval Notifications

Applicants will be notified in writing of approval or denial. Allow 12 weeks for application processing. Program approval will include reimbursement instructions along with approval documents. Please note that receipts/payments dated prior to June 1, 2015 are not eligible.

Poultry Grower Program

2015 Cost Share Application – Application C

Office Use Only
Date Received

1. APPLICANT INFORMATION

Last Name		First Name		Middle Name		Title		Suffix	
						<input type="checkbox"/> MR <input type="checkbox"/> MRS <input type="checkbox"/> MS <input type="checkbox"/> MISS		<input type="checkbox"/> JR <input type="checkbox"/> SR <input type="checkbox"/> I <input type="checkbox"/> II <input type="checkbox"/> III <input type="checkbox"/> IV	
Taxpayer Identification Number (TIN)		Use number listed on Form W-9 (page 23). Provide only one number, either your social security # (XXX-XX-XXXX) or employer identification # (XX-XXXXXXX).							
Federal IRS Schedule F (Form 1040)		I certify that I have filed a Federal IRS Schedule F in one of the following years. Please check year(s) filed: <input type="checkbox"/> 2013 <input type="checkbox"/> 2014							
Mailing	Street		City		ST	Zip Code		County	
					TN				
	List the address on Form W-9 (page 23) as your mailing address. This address will be used for all correspondence.								
Home	<input type="checkbox"/> same as mailing				TN				
Home Phone		Cell Phone		E-mail					

2. FARM/PREMISES INFORMATION

Farm Street Address – project location		Farm City		ST	Zip Code		Farm County	
				TN				
Premises Account #				Premises ID #				

3. APPLICANT REQUIREMENTS

Membership in the Tennessee Poultry Association (TPA) is required at time of application. Applicant membership will be verified with TPA to determine eligibility. Membership must be in the name of applicant or applicant's operation.

Are you a current member of Tennessee Poultry Association?

Yes No

4. POULTRY INFORMATION

Please indicate poultry type, # of birds per year, and # of poultry houses on your operation.

Poultry Type	# of Birds/per year	# of Poultry Houses
<input type="checkbox"/> Poultry – Broilers		
<input type="checkbox"/> Poultry – Non-broilers (breeders, layers, & pullets)		

- CONTINUED -

5. COST SHARE REQUEST SUMMARY

Please indicate which items you **plan** to purchase with cost share funding.

Eligible Equipment	Plan to Purchase
Feed Bin	<input type="checkbox"/> Yes Qty:
Generator	<input type="checkbox"/> Yes Qty:
Propane Tank	<input type="checkbox"/> Yes Qty:

- ❖ This information will assist in determining the amount of funding requested for this new program.
- ❖ Quantity limits may have to be established due to budget limits.
- ❖ If quantity limits are established, you will be notified in your approval packet.

6. APPLICANT AGREEMENT

- I certify that I am a citizen of the United States of America and/or lawfully present in the United States.
- I certify that I am a resident of Tennessee and that I am at least 18 years old on application date.
- I understand that only one Poultry Grower application is allowed per Federal IRS Schedule F, per person, per application period.
- I understand that it is my responsibility to ensure that my project is eligible and meets all TAEP criteria.
- I certify that all the information on this application is complete, true and factual to the best of my knowledge and belief.
- I understand that providing any false, fraudulent or misleading information may result in penalties and/or make this farm/tract ineligible to participate in present and/or future Tennessee Department of Agriculture programs.
- I also understand that failure to utilize allocated funds can affect eligibility for future programs.
- I have reviewed and understand all of the guidelines listed in this application booklet.

Print Applicant Name

Date

Applicant Signature

7. HOW TO SUBMIT POULTRY APPLICATION

- Review each section of application for completeness.
- Fill in all blanks and check appropriate boxes where requested.
- Attach completed Form W-9 (page 7)
- NO FAXES OR EMAILS ACCEPTED** - Applications are only accepted by mail or hand delivery.

Mail to:

**TN Dept. of Agriculture
TAEP FY2015-POULTRY
P.O. Box 40627
Nashville, TN 37204**

**Printed applications must be postmarked June 1 – July 1, 2015 or hand delivered June 1 – July 1, 2015.
Applicant will be notified in writing of approval or denial of application. Allow 12 weeks for processing.**

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 person 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.

TAEP APPLICATION A

Genetics - Assists producers in purchasing high quality sires (bulls, bucks, rams), AI, testing, and bred beef heifers to improve the genetics of their operations. The quality and value of the livestock produced is increased as well as the marketability and reputation of Tennessee cattle, goats, and sheep.

Livestock Equipment - Improves farmers ability to properly and safely manage the livestock in their herds. Examples of eligible items include squeeze chutes, creep feeders, feed bins, and working systems.

Livestock Working Facility Cover - Improves farm safety, functionality, and longevity of livestock working equipment by providing a protective cover.

Hay Storage - Assists farmers in building hay barns. Improving storage and management of forages is critical to improving herd nutrition.

Livestock Feed Storage - Assists farmers in improving feed quality and cost efficiency by building feed storage sheds, silos, and installing feed management equipment.

Grain Storage - Assists farmers to manage, store and dry grains allowing for higher returns and marketing flexibility.



Program information, application instructions, and Application A are available in a separate booklet titled 2015 Producer Application A. Download a copy by visiting www.tn.gov/taep.

TAEP PRODUCER DIVERSIFICATION APPLICATION B

The goal of the Producer Diversification program is to encourage agricultural producers to expand or improve their operation through the production of diversified agricultural products. This program provides cost share opportunities for industry sectors of Agritourism, Fruits & Vegetables, Honey Bees, Horticulture, Organics, and Value-Added Products. Project categories include farm infrastructure, marketing, and specialized equipment. Applications are competitively evaluated by industry sector according to each individual project. **Projects are identified primarily by the sector in which they are eligible.**



Listed below are Producer Diversification sectors. See supplement for examples.

- Agritourism
- Fruits & Vegetables
- Honey Bees
- Horticulture
- Organics
- Value-Added Products

Program information, application instructions, and Application B are available in a separate booklet titled 2015 Producer Diversification Application B Supplement. Download a copy by visiting www.tn.gov/taep.

Nondiscrimination

The Tennessee Department of Agriculture prohibits discrimination against persons based on their race, color, national origin, sex, age or disability. Any person alleging discrimination based on a prohibited basis has a right to file a complaint within 180 days of the alleged discrimination with the Tennessee Department of Agriculture and/or the Tennessee Human Rights Commission. For more information contact Nakisha Hicks, Title VI Coordinator at 615.837.5167.

Public Disclosure

Under Tennessee's Public Records law, information provided to the state becomes public record and is open to public inspection unless otherwise protected by state or federal law. A public record is defined as all documents or materials, regardless of physical form or characteristics made or received in connection with the transaction of official business by any governmental agency. Please be aware that information collected by the Tennessee Department of Agriculture could be made available to the public upon request by any citizen of the state. Requests for public records will be examined for compliance with public record laws.

livestock.genetics@tn.gov
livestock.equipment@tn.gov
workingfacility.cover@tn.gov
grain.storage@tn.gov
hay.storage@tn.gov
livestock.feedstorage@tn.gov
poultry.grower@tn.gov
producer.diversification@tn.gov
taep.outreach@tn.gov
taep.online@tn.gov

Tennessee Agricultural Enhancement Program
Tennessee Department of Agriculture
Ellington Agricultural Center
P.O. Box 40627
Nashville, TN 37204

Information Line

1.800.342.8206



Physical Address
Ellington Agricultural Center
Holeman Building
424 Hogan Road
Nashville, TN 37220