

BOARD MEETING DATE: March 1, 2024

AGENDA NO. 4

PROPOSAL: Redistribute Funds, Issue Program Announcement for Combustion Freight and Marine Projects and Zero-Emission Class 8 Freight and Port Drayage Trucks, and Execute Agreements Under Statewide Volkswagen Environmental Mitigation Trust Program

SYNOPSIS: In 2018 and 2020, the Board recognized up to \$165 million to administer and implement the Combustion Freight and Marine Projects (Combustion Freight and Marine) and Zero-Emission Class 8 Freight and Port Drayage Trucks (Zero-Emission Class 8 Trucks) categories for the statewide Volkswagen Environmental Mitigation Trust Program (VW Program). In April 2023, CARB staff updated their Board on changes to the VW Program to improve program participation by expanding eligibility, increasing maximum funding amounts, and allowing stacking with other state incentives. Further, CARB is allowing program funds to migrate between project categories. These actions are to: 1) authorize the Executive Officer to redistribute VW Program source funds to meet program liquidation targets; 2) issue a Program Announcement for the Combustion Freight and Marine and Zero-Emission Class 8 Trucks project categories for approximately \$109.3 million; and 3) authorize the Executive Officer to execute agreements and subsequent modifications to these agreements for eligible projects selected through this solicitation.

COMMITTEE: Technology, February 16, 2024; Recommended for Approval

RECOMMENDED ACTIONS:

1. Authorize the Executive Officer to redistribute Volkswagen Environmental Mitigation Trust Program (VW Program) source funds between Combustion Freight and Marine Projects (Combustion Freight and Marine) and Zero-Emission Class 8 Freight and Port Drayage Trucks (Zero-Emission Class 8 Trucks) categories and associated interest funds within the Volkswagen Environmental Mitigation Trust Program Special Revenue Fund (79), in order to expeditiously meet program liquidation targets to the extent that such actions are not in conflict with applicable CARB guidance or requirements;

2. Issue Program Announcement (PA) #PA2024-03 to solicit for Combustion Freight and Marine Projects and Zero-Emission Class 8 Freight and Port Drayage Trucks projects for approximately \$109.3 million from Volkswagen Environmental Mitigation Trust Program Special Revenue Fund (79); and
3. Authorize the Executive Officer to execute agreements and subsequent modifications to these agreements for eligible projects selected through Program Announcement #PA2024-03.

Wayne Natri
Executive Officer

AK:MW:DG:PG

Background

In November 2018 and March 2020, the Board recognized revenue upon receipt for up to \$165 million to administer and implement two of five project funding categories statewide for the VW Program, which included \$60 million towards¹ Combustion Freight and Marine, \$90 million towards² Zero-Emission Class 8 Trucks, and \$15 million in administrative funds. The San Joaquin Valley Air Pollution Control District (APCD) and Bay Area Air Quality Management District (AQMD) administer the other three funding categories as follows:

- San Joaquin Valley APCD – Zero-Emission Transit, School, and Shuttle Buses
- Bay Area AQMD – Zero-Emission Freight and Marine Projects and Light Duty Zero-Emission Vehicle Infrastructure

Staff coordinates extensively with CARB, San Joaquin Valley APCD, and Bay Area AQMD to administer the VW Program, including statewide outreach and amendments to program requirements, criteria, and webpages.

In December 2019 and June 2021, the Board approved releasing PA #PA2020-02 and #PA2021-07, respectively, under the Combustion Freight and Marine category, resulting in approximately \$21.6 million in project awards statewide. Also, in August 2020, the Board approved releasing PA #PA2021-01 in the Zero-Emission Class 8 Trucks category, resulting in approximately \$19.1 million in project awards statewide.

¹ Combustion Freight and Marine Projects Webpage: <https://xappprod.aqmd.gov/vw/combustion.html>

² Zero-Emission Class 8 Freight and Port Drayage Trucks Webpage: <https://xappprod.aqmd.gov/vw/zero-emission.html>

In April 2023, CARB updated the California Volkswagen (VW) Beneficiary Mitigation Plan³ through a CARB Board memo.⁴ These updates aim to increase VW Program participation. Further, CARB will allow South Coast AQMD to redistribute funding between the Combustion Freight and Marine and Zero-Emission Class 8 Trucks categories to effectively meet program liquidation targets and increase program flexibility. This flexibility enables the VW Program to fund projects with the highest NOx emission reductions in categories with the most demand.

To align CARB's April 2023 updates to the California VW Beneficiary Mitigation Plan that affects the Combustion Freight and Marine and Zero-Emission Class 8 Trucks categories, CARB has requested South Coast AQMD staff to update the VW Program as follows.

- Non-executed agreements – Increase the maximum award cap for all project categories to the amount specified in CARB's Board memo Tables 4 and 6.
- Stacking – Allow stacking with other state incentives where double counting of NOx emission reductions do not occur.
- Combustion Freight and Marine category – For switcher locomotives and marine repower projects, allow the following:
 - Use of cost-effectiveness to determine funding amounts in place of funding cap on a case-by-case basis,
 - Existing pre-Tier 4 (uncontrolled and Tiers 0-3) switcher locomotives for scrap,
 - Short and line haul locomotives for switching as eligible equipment,
 - Zero-emission switcher locomotives as an eligible replacement technology, and
 - Zero-emission or Tier 4 rail car movers as eligible replacement technologies. Replacement of a locomotive with a rail car mover requires CARB's case-by-case approval and needs to demonstrate that the rail car mover performs the same function as the locomotive it is replacing.

Proposal

To implement updates to the California VW Beneficiary Mitigation Plan described above, staff is recommending actions to redistribute the funding source from unspent and/or unencumbered funds and executed agreements with no payments within and/or between VW Program Special Revenue Fund (79), including Combustion Freight and Marine and Zero-Emission Class 8 Trucks and associated interest funds to the extent that such actions are not in conflict with applicable CARB guidance and requirements; and issue PA #PA2024-03 to solicit for Combustion Freight and Marine and Zero-Emission Class 8 Trucks projects for approximately \$109.3 million from VW Program Special Revenue Fund (79). The PA allows vehicle and equipment owners to apply on a

³ California VW Beneficiary Mitigation Plan: https://ww2.arb.ca.gov/sites/default/files/2018-07/bmp_june_2018.pdf

⁴ Updated California VW Beneficiary Mitigation Plan Board Memo: https://ww2.arb.ca.gov/sites/default/files/2023-05/2022appd_boardmemo_4.18.23_0.pdf

first-come, first-served basis and prioritizes marine and rail projects statewide under the Combustion Freight and Marine category and will include program updates requested by CARB that should expand the number of eligible projects. Applications for PA #PA2024-03 will be accepted online beginning Tuesday, March 5, 2024, at 2:00 p.m. Pacific Time. Additionally, staff will evaluate all project applications received after April 24, 2023 that have not received an award under previous VW Program solicitations under this PA to determine eligibility for an award.

Furthermore, this action is to authorize the Executive Officer to execute agreements and subsequent modifications (including adding vehicles and equipment) to these agreements for eligible projects selected through the Program Announcement. PA #PA2024-03 solicits applications from vehicle and equipment owners operating in California to replace or repower their vehicle/equipment with the cleanest commercially available technologies. Eligible project types under this solicitation are summarized by category below:

- Combustion Freight and Marine Category
 - Replace or repower older, in-use on-road Class 7 and Class 8 vehicles, including freight trucks, dump trucks, waste haulers, and concrete mixers
 - Replace or repower of switcher locomotives
 - Repower of ferries, tugboats, and towboats
- Zero-Emission Class 8 Trucks Category
 - Replace older, in-use on-road Class 8 vehicles, including freight trucks, drayage trucks, dump trucks, waste haulers, and concrete mixers

The VW Program requires scrapping the older vehicle/equipment/engine that is being incentivized for replacement. Applicants will be required to submit applications through the online application portal⁵. The solicitation is expected to close upon the total allocation of funds.

Outreach

South Coast AQMD staff will provide the PA to San Joaquin Valley APCD, Bay Area AQMD, CARB, and California Air Pollution Control Officers Association to assist with statewide outreach. Staff will also work with these air districts and CARB to post announcements about the PA on their website with direct links to the PA hosted by South Coast AQMD's Grants and Bids webpage. Also, an announcement will be issued to interested stakeholders and at least one public webinar session will be conducted to assist applicants statewide. In addition, staff will conduct broad statewide VW Program and category specific outreach.

⁵ VW Program Online Application Portal: <https://vw.gms.aqmd.gov/?redirectToUrl=/Public/Index>

Funding Distribution

The VW Program is a component of partial settlements with Volkswagen enumerated in Appendix D of the Consent Decree ordered by the U.S. District Court for the Northern District of California.⁶ In May 2018, as required by the Consent Decree, CARB approved the California VW Beneficiary Mitigation Plan, which includes a goal to expend at least 50 percent of program funds on projects that reduce NOx emissions in disproportionately impacted and low-income communities. The California VW Beneficiary Mitigation Plan allows each of the three air districts (South Coast AQMD, San Joaquin Valley APCD, and Bay Area AQMD) to track this cumulatively. Staff will utilize the latest version of CalEnviroScreen to identify overburdened and low-income communities.

Benefits to South Coast AQMD

The NOx emission reductions achieved from replacing older, high-polluting vehicles and equipment with the cleanest available technologies within the South Coast AQMD and statewide are intended to fully mitigate the diesel NOx emissions caused by Volkswagen's illegal actions. CARB's April 2023 Board memo update estimates 6,500 tons of NOx emission reductions will be achieved over the 10-year life of the VW Program. The projects funded through this program will also reduce emissions of other criteria air pollutants, toxic air contaminants, and greenhouse gases. This program will also accelerate the deployment of new commercially available zero-emission trucks, a key strategy in the 2022 AQMP for reducing NOx emissions.

Resource Impacts

Revenue up to \$165 million was previously recognized in the VW Mitigation Special Revenue Fund (79) for South Coast AQMD to administer and implement the Combustion Freight and Marine and Zero-Emission Class 8 Trucks funding categories. There are sufficient project funds in the VW Mitigation Special Revenue Fund (79) for this PA, consisting of approximately \$109.3 million. Reimbursement of administrative costs will not exceed \$15 million as allowed by the CARB grant.

Attachment

Volkswagen Environmental Mitigation Trust Program Combustion Freight and Marine Projects and Zero-Emission Class 8 Freight and Port Drayage Trucks Program Announcement #PA2024-03

⁶ Consent Decrees: <https://ww2.arb.ca.gov/resources/documents/vw-settlement-consent-decrees>



**2024 VOLKSWAGEN ENVIRONMENTAL MITIGATION TRUST PROGRAM
COMBUSTION FREIGHT AND MARINE PROJECTS AND
ZERO-EMISSION CLASS 8 FREIGHT AND PORT DRAYAGE TRUCKS CATEGORIES**

**STATEWIDE PROGRAM ANNOUNCEMENT
#PA2024-03**

Funding is now available statewide from the Volkswagen Environmental Mitigation Trust Program (VW Program) for the Combustion Freight and Marine Projects (Combustion Freight and Marine) and Zero-Emission Class 8 Freight and Port Drayage Trucks (Zero-Emission Class 8 Trucks) categories. The VW Program provides incentive funds on a first-come, first-served basis to vehicle/equipment owners operating in California to replace or repower their vehicle/equipment with the cleanest commercially available combustion or zero-emission technologies. This solicitation will prioritize funding for marine and rail projects for the Combustion Freight and Marine category. Below is a summary of eligible project types under this solicitation.

- Combustion Freight and Marine Category (see [Table 4](#) below for details)
 - Replacement or repower of older, in-use on-road Class 7 and Class 8 vehicles, including freight trucks, dump trucks, waste haulers, and concrete mixers
 - Replacement or repower of switcher locomotives
 - Repower of ferries, tugboats, and towboats

- Zero-Emission Class 8 Trucks category (only funds zero-emission truck replacements, see [Table 5](#) below for details)
 - Replace older, in-use on-road Class 8 vehicles, including freight trucks, drayage trucks, dump trucks, waste haulers, and concrete mixers

The incentive funds are for replacements or repowers to the cleanest commercially available California Air Resources Board (CARB) or United States Environmental Protection Agency’s (U.S. EPA) certified or approved technologies. The funding amounts, eligibility, and program criteria are specified below.

SECTION I: OVERVIEW

PURPOSE

The purpose of this Program Announcement (PA) is to solicit project applications for available funds from both the Combustion Freight and Marine and Zero-Emission Class 8 Trucks categories. In this PA, the words “Applicant,” “Recipient,” and “Consultant” are used interchangeably. **The available funding for this PA will be approximately \$109.3 million combined across both Combustion Freight and Marine and Zero-Emission Class 8 Trucks categories from the Volkswagen Environmental Mitigation Trust (VW Trust) and is available to fleets operating throughout the State of California. Actual funding availability per category will depend on eligible projects received.**

INTRODUCTION

The VW Trust was established as part of a settlement with Volkswagen (VW) for their role in utilizing illegal defeat devices in certain 2.0 and 3.0-liter vehicles that resulted in excess NOx emissions. The settlement consent decrees can be accessed at: <https://ww2.arb.ca.gov/resources/documents/vw-settlement-consent-decrees>. The VW Program is intended to fully mitigate the excess NOx emissions caused by these VW vehicles.

CARB is the designated lead agency acting on the State's behalf as the beneficiary to implement California's allocation of the mitigation funds. On May 25, 2018, CARB approved the California VW Beneficiary Mitigation Plan, which contains the eligible mitigation actions (EMA) or project funding categories eligible for funding from the state's \$423 million allocation of the VW Trust. The California VW Beneficiary Mitigation Plan designated five project categories for funding that will be administered and implemented as a statewide program by three local air districts, for which South Coast AQMD is the statewide Project Administrator for two of the five project categories including, Combustion Freight and Marine and Zero-Emission Class 8 Trucks. For this PA, South Coast AQMD is the Project Administrator.

Previously, South Coast AQMD opened solicitations totaling \$30 million in project funds for Combustion Freight and Marine and \$27 million for Zero-Emission Class 8 Trucks. These solicitations closed undersubscribed, with approximately \$21.6 million awarded to Combustion Freight and Marine projects and \$19.1 million to Zero-Emission Class 8 Trucks projects. To increase participation, South Coast AQMD staff worked with CARB to implement changes and improve VW Program implementation by increasing overall program flexibility and project funding limits, consistent with the California VW Beneficiary Mitigation Plan's guiding principles. The program changes are documented in CARB's April 24, 2023 memo to their Board (CARB Board memo), available at https://ww2.arb.ca.gov/sites/default/files/2023-05/2022appd_boardmemo_4.18.23_0.pdf.

This PA is for all available project funds for the Combustion Freight and Marine and Zero-Emission Class 8 Trucks categories, totaling approximately \$109.3 million. South Coast AQMD will evaluate all project applications on a first-come, first-served basis; however, marine and rail projects that apply under the Combustion Freight and Marine category will receive priority. The PA reflects the implementation requirements of the consent decrees, the California VW Beneficiary Mitigation Plan, and updates covered in the CARB Board memo above. The California VW Beneficiary Mitigation Plan is available at <https://ww2.arb.ca.gov/resources/documents/californias-beneficiary-mitigation-plan>, and the Frequently Asked Questions (FAQs) for this solicitation are at <https://xappprod.aqmd.gov/vw/resources.html>.

Further, the PA specifies eligibility criteria to qualify for funding under this solicitation for the Combustion Freight and Marine and Zero-Emission Class 8 Trucks categories. The details for project requirements are in the consent decrees, the California VW Beneficiary Mitigation Plan, and the CARB Board memo.

GENERAL PROGRAM INFORMATION

- All applications must be submitted through the web-based application portal. No paper applications will be accepted
- The applicant must be the legal owner of the vehicle/equipment/engine or an engine manufacturer applying on behalf of the legal owner of the vehicle/equipment/engine. The applicant may use a third party to assist in completing the online application; however, the application must be signed by the applicant, and no agreements will be executed with a third party
- Funding through this PA is available for vehicles/equipment/engines that have been legally operating within the State of California at least 75 percent of the time in the previous rolling 12-month period from the date of application submittal
- Applications may contain funding requests for multiple vehicle/equipment/engine units
- This solicitation is first-come, first-served; however, the Project Administrator will prioritize marine and rail projects for the Combustion Freight and Marine category. The Project

Administrator will evaluate all applications received for completeness and eligibility and execute an agreement with those entities with qualifying applications meeting all applicable requirements, including but not limited to eligibility, project specifications and documentation, in the order the applications are received

- It is expected that multiple awards will be granted under this PA
- All applications will be evaluated based on criteria set forth in this PA, the consent decrees, and the California VW Beneficiary Mitigation Plan. Furthermore, the Project Administrator reserves the right to adjust awards based on the subsequent verification of information received
- Stacking of funds with other CARB and State programs that do not claim NOx emission reductions is allowed (ex: HVIP, and other programs on a case-by-case basis)
- For on-road vehicles only:
 - Out-of-state International Registration Plans (IRPs) may be allowed if the registration documentation shows that the vehicle was operated for at least 75 percent of the time within California
 - Each new replacement vehicle’s vocation and gross vehicle weight rating range must be the same as one of the existing vehicles to be scrapped
- For marine and switcher projects only:
 - Equipment vocation must remain the same

IMPORTANT PROGRAM INFORMATION

- Applicants must ensure that the vehicle/equipment/engine to be purchased/repowered is compliant with all applicable federal, state, and local air quality rules and regulations and that it will maintain compliance for the full agreement term
- Any associated tax obligation from receiving grant funds from the Project Administrator is the responsibility of the applicant
- Pre, post, and destruction inspection of the vehicle/equipment/engine approved for funding will be conducted by the Project Administrator or their designee
- Applicants may not receive funds exceeding actual project costs
- Applicants shall not stack funding for the same vehicle/equipment/engine with any other funding source that claims the same emission reductions

FUNDING CATEGORIES & ELIGIBILITY

Below is the specific project category identified for funding under this PA:

TABLE 1: ELIGIBLE VEHICLE/EQUIPMENT CATEGORY

Category	Eligible Vehicles/Equipment/Engine
Combustion Freight and Marine	Class 7 and Class 8 Freight Trucks, Dump Trucks, Waste Haulers, and Concrete Mixers
	Freight Switcher Locomotives
	Ferries, Tugboats, and Towboats
Zero-Emission Class 8 Trucks	Class 8 Freight Trucks, Drayage Trucks, Dump Trucks, Waste Haulers, and Concrete Mixers

General Eligibility Requirements

- Projects must implement the cleanest commercially available technologies that are certified or verified by CARB or the U.S. EPA, as specified in this PA and the California VW Beneficiary Mitigation Plan
- Vehicle/equipment/engine must be in service within 12 months from agreement execution, unless otherwise approved by the Project Administrator
- Applicants must demonstrate that they are in full compliance with all applicable state, federal, and local rules and regulations in effect at the time of application submittal
- The existing (old) vehicle/engine must be scrapped as defined below (see [Definitions](#))
- On-road vehicles only: The existing (old) vehicle must be scrapped by a VW Program approved licensed dismantler
- The replacement (new) vehicle/equipment/engine must be new (see [Definitions](#))
- The replacement (new) vehicle/equipment/engine funded through this program must be operated in California for a minimum of three years, starting from when the unit was placed into service

Combustion Freight and Marine:

Table 2 below shows the key eligibility requirements for this funding category:

TABLE 2: COMBUSTION FREIGHT AND MARINE ELIGIBILITY REQUIREMENTS

Baseline Equipment Category	Baseline Technology	Replacement Technology	Project Type	Minimum Annual Operation Requirement*
Class 7 and Class 8 Freight Trucks, Dump Trucks, Waste Haulers, and Concrete Mixers	Engine Model Years 1992 - 2012	Low NOx (certified 0.02 g/bhp-hr)	Replacement and Repower	N/A
Freight Switcher Locomotives	Pre-Tier 4	Tier 4 or Zero-Emission	Replacement and Repower	1,000 hours
Ferries, Tugboats, and Towboats	Pre-Tier 3	Tier 4, or Hybrid w/ Tier 4 equivalent NOx emissions	Repower Only	N/A

*In addition to the minimum annual operation requirement, 75 percent of all vehicles/equipment operations must occur in California

Zero-Emission Class 8 Trucks:

Table 3 below shows the key eligibility requirements for this funding category:

TABLE 3: ZERO-EMISSION CLASS 8 TRUCKS ELIGIBILITY REQUIREMENTS

Baseline Equipment Category	Baseline Technology	Replacement Technology	Project Type
Class 8 Freight Trucks, Drayage Trucks, Dump Trucks, Waste Haulers, and Concrete Mixers	Engine Model Years 1992 - 2012	Zero-Emission (Battery Electric or Hydrogen Fuel Cell)	Replacement Only

REGULATORY COMPLIANCE

All applicants must be fully compliant with applicable rules and regulations in effect at the time of application to be eligible for consideration for VW Program – Combustion Freight and Marine and Zero-Emission Class 8 Trucks funding. Reference is made to CARB’s rule webpages that provide detailed information on compliance with these regulations. Please see [Section VI: Staff Contacts and Additional Resources](#) below for links to these webpages.

PROJECT REQUIREMENTS

The following application/supplemental documentation items are required to determine project eligibility:

Combustion Freight and Marine - Class 7 and Class 8 Freight Trucks, Dump Trucks, Waste Haulers, and Concrete Mixers

- Vehicle Class is determined by its Gross Vehicle Weight Rating (GVWR). A list of GVWR can be found in [Definitions](#) below
- Applicants must demonstrate compliance with all applicable CARB rules or regulations in effect at the time of application, which may include, but is not limited to:
 - Advanced Clean Fleets Regulations
 - Drayage Trucks
 - High Priority and Federal Fleets
 - State and Local Government Fleets
 - Truck and Bus Regulation
 - Solid Waste Collection Regulation
 - Fleet Rule for Public Agencies and Utilities
- Applicants must provide the CARB Executive Order for the old and new vehicle
- Applicants must provide a copy of the old vehicle’s title. The title must not show active lienholders
- Applicants must provide a vendor price quote for the new vehicle dated within 90 days of application submittal or provide documentation for a bid process, which includes the cost of each individual replacement purchase
- For the old vehicle, applicant must provide 12 consecutive months of the following documentation accumulated within the previous 2 years, dating from when the application was submitted:
 - Vehicle registration documentation as required by California law
 - Insurance, or for self-insured entities, documentation certifying self-insurance, as required by California law
 - Usage records (e.g., mileage records, maintenance reports, or other documentation)
- Applicants must provide photos of the existing vehicle/engine including:
 - Entire front of vehicle
 - Entire side of vehicle
 - Vehicle license plate number and unit number/identifier (if any)
 - Vehicle Identification Number (VIN)
 - Entire Gross Vehicle Weight Rating (GVWR) label
 - Entire engine tag (with engine model year, serial number, engine family name, and horsepower rating clearly identified)

Combustion Freight and Marine - Freight Switcher Locomotives:

- Applicants must demonstrate compliance with all applicable CARB rules or regulations in effect at the time of application, which may include, but is not limited to the In-Use Locomotive Regulation

- Applicants must provide the CARB/U.S. EPA Executive Order for the old and new engine
- Applicants must provide a vendor price quote for the new equipment/engine dated within 90 days of application submittal or provide documentation for a bid process, which includes the cost of each individual replacement purchase
- Applicants must provide the following documentation when the application is submitted:
 - Ownership documentation
 - Previous rolling 12-months of usage records (e.g., hour meter logs or fuel logs) dating back from when the application was submitted
- Applicants must provide photos of:
 - Entire front and side of switcher
 - Switcher unit number and/or any other identifier
 - Entire engine tag (with engine model year, serial number, engine family name, and power rating clearly identified)

Combustion Freight and Marine - Ferries/Tugboats/Towboats:

- Applicants must demonstrate compliance with all applicable CARB rules or regulations in effect at the time of application submittal, which may include, but is not limited to the Commercial Harbor Craft Regulation
- Applicants must provide a U.S. EPA Certificate of Conformity for the old and new engine
- Applicants must provide a vendor price quote for the new engine dated within 90 days of application submittal or provide documentation for a bid process, which includes the cost of each individual replacement purchase
- Applicants must provide the previous rolling 12-months of the following documentation, dating from when the application was submitted:
 - Usage records (e.g., hour meter logs)
- Applicants must provide photos of:
 - Entire front and side of marine vessel
 - Vessel name
 - Entire engine tag (with engine model year, serial number, engine family name, and power rating clearly identified)

Zero-Emission Class 8 Trucks - Class 8 Freight Trucks, Drayage Trucks, Dump Trucks, Waste Haulers, and Concrete Mixers

- Vehicle Class is determined by GVWR. A list of GVWR can be found in [Definitions](#) below
- Applicants must demonstrate compliance with all applicable CARB rules or regulations in effect at the time of application submittal, which may include, but is not limited to:
 - Advanced Clean Fleets Regulation
 - Drayage Trucks
 - High Priority and Federal Fleets
 - State and Local Government Fleets
 - Truck and Bus Regulation
 - Solid Waste Collection Regulation
 - Fleet Rule for Public Agencies and Utilities
- Applicants must provide the CARB Executive Order for the old and new vehicle
- Applicants must provide a copy of the old vehicle's title. The title must show no active lienholders

- Applicants must provide a vendor price quote for the new vehicle dated within 90 days of application submittal, or provide documentation for a bid process which includes the cost of each individual replacement purchase
- For the old vehicle, applicants must provide 12 consecutive months of the following documentation accumulated within the previous 2 years, dating from when the application was submitted:
 - Vehicle registration documentation, as required by California law
 - Insurance, or for entities who are self-insured, documentation certifying self-insurance, as required by California law
 - Usage records (e.g., mileage records, maintenance reports, or other documentation)
- Applicants must provide photos of the existing vehicle/engine including:
 - Entire front of vehicle
 - Entire side of vehicle
 - Vehicle license plate number and unit number/identifier (if any)
 - Vehicle Identification Number (VIN)
 - Entire GVWR label
 - Entire engine tag (with engine model year, serial number, engine family name, and horsepower rating clearly identified)

MAXIMUM ELIGIBLE FUNDING

The maximum eligible funding caps are summarized below in [Table 4 – Combustion Freight and Marine Funding and Eligibility](#) and [Table 5 – Zero-Emission Class 8 Trucks Funding and Eligibility](#).

TABLE 4: COMBUSTION FREIGHT AND MARINE FUNDING AND ELIGIBILITY

Baseline Equipment Category	Baseline Technology	Replacement Technology	Project Type	Ownership Category	Maximum Percentage (%) of Funding (of cost)	Maximum Funding Up To
Class 7 and Class 8 Freight Trucks, Dump Trucks, and Waste Haulers, and Concrete Mixers	Engine Model Years 1992 – 2012	Low NOx (certified 0.02 g/bhp-hr)	Replacement	Non- Government	25%	\$102,000
				Government	100%	
			Repower	Non- Government	40%	\$60,000
				Government	100%	
Freight Switcher Locomotives	Uncontrolled and Tiers 0-3	Tier 4	Replacement	Non- Government	25%	\$1,620,000*
				Government	100%	
			Repower	Non-Government	40%	
				Government	100%	
		Zero-Emission	Replacement and Repower	Non-Government	75%	
				Government	100%	
Ferries, Tugboats, and Towboats	Uncontrolled and Tiers 0-2	Tier 4, or Hybrid w/ Tier 4 equivalent NOx emissions	Repower	Non- Government	40%	\$1,200,000*
				Government	100%	

*On a case-by-case basis, the maximum award amount per equipment/engine may be determined by cost-effectiveness, up to the maximum funding percentage of equipment/engine cost.

TABLE 5: ZERO-EMISSION CLASS 8 TRUCKS FUNDING AND ELIGIBILITY

Baseline Equipment Category	Baseline Technology	Replacement Technology	Project Type	Ownership Category	Maximum Percentage (%) of Funding (of cost)	Maximum Funding Up To
Class 8 Freight Trucks, Drayage Trucks, Dump Trucks, Waste Haulers, and Concrete Mixers	Engine Model Years 1992 – 2012	Zero-Emission (Battery Electric or Hydrogen Fuel Cell)	Replacement Only	Non-Government	75%	\$240,000
				Government	100%	

REPORTING AND MONITORING

All participants in the VW Program – Combustion Freight and Marine and Zero-Emission Class 8 Trucks categories will be required to keep appropriate records during the full agreement period, which will include a minimum of three years during the agreement term, plus three additional years after the agreement term. All vehicle/equipment/engine funded by the VW Program must operate in the state of California for at least 75 percent of the time for the full agreement term. At a minimum, the records will contain the following, as applicable:

- On-Road Vehicles Only:
 - California DMV registration documentation
 - Self-certification of compliance with labor laws
- Marine Vessels Only: U.S. Coast Guard Certificate of Documentation
- Insurance certificate(s) or documentation certifying self-insurance for entities that are self-insured
- Annual Usage Records with odometer or hour meter readings
- Operational and maintenance issues encountered and how they were resolved

Recipients will be required to submit annual reports containing the above information to the Project Administrator for the three-year term of the agreement. Records must be retained and updated throughout the agreement term plus three years and made available for the Project Administrator, CARB, or their designee for review upon request.

PROGRAM ADMINISTRATION

The VW Program - Combustion Freight and Marine and Zero-Emission Class 8 Trucks categories will be administered by South Coast AQMD through the Technology Advancement Office.

PROJECT EVALUATION/AWARDS

The project administrator will evaluate all submitted project applications for completeness and eligibility and select projects on a first-come, first-served basis. The administrator will prioritize marine and rail projects for the Combustion Freight and Marine category. Also, the administrator will evaluate projects to determine if they qualify as benefiting a disadvantaged or low-income community.

DEFINITIONS

1. Agreement Term

The agreement term is the duration for which the agreement is valid. It encompasses both the project completion and project implementation periods.

- (i) Project completion period is the first part of the Agreement term starting with the effective date of the Agreement by both parties to the date the project post-inspection confirms that the project has become operational, and the destruction inspection confirms the old vehicle/engine has been destroyed.
- (ii) Project implementation period is the second part of the Agreement term and equals the project life.

2. All-Electric

Vehicle or equipment that is powered exclusively by electricity provided by a battery, fuel cell, or the grid.

3. Alternative Fuel

Alternative fuels include compressed natural gas (CNG), liquefied natural gas (LNG), methanol, ethanol, and propane (LPG).

4. California VW Beneficiary Mitigation Plan

Document that contains the eligible mitigation actions (projects) for California that the California Air Resources Board (CARB or Board) will fund from the State's \$423 million allocation of the Environmental Mitigation Trust.

5. CARB Certified

Vehicle or engine that has been certified and issued an Executive Order by CARB.

6. Class 4-7 Local Freight Trucks (Medium Trucks)

Trucks, including drayage trucks, and commercial trucks, used to deliver cargo and freight (e.g., courier services, delivery trucks, box trucks moving freight, waste haulers, dump trucks, concrete mixers) with a Gross Vehicle Weight Rating (GVWR) between 14,001 and 33,000 lbs.

7. Class 8 Local Freight, and Port Drayage Trucks (Eligible Large Trucks)

Trucks with a Gross Vehicle Weight Rating (GVWR) greater than 33,000 lbs. used for port drayage and/or freight/cargo delivery (including waste haulers, dump trucks, concrete mixers).

8. Concrete Mixer (or cement mixer)

On-road vehicle used for transporting and mixing concrete.

9. Consent Decree

The First Partial Consent Decree in 'IN RE: Volkswagen "Clean Diesel" Marketing, Sales Practices, and Products Liability Litigation', MDL No. 2672 CRB (JSC) (Dkt. No. 2103-1), and the Second Partial

Consent Decree in that case (Dkt. No. 3228-1). The Consent Decree is available online at: <https://ww2.arb.ca.gov/resources/documents/vw-settlement-consent-decrees>

10. Drayage Trucks

Trucks hauling cargo to and from ports and intermodal rail yards.

11. Dump Truck

On-road vehicle used for the transportation of bulk material and that has a body which tilts to dump its contents.

12. Eligible Mitigation Action
Any of the actions listed in Appendix D-2 of the Environmental Mitigation Trust.
13. Environmental Mitigation Trust
The Trust funded with Mitigation Trust Payments according to the terms of the First Partial Consent Decree and the Second Partial Consent Decree (jointly, the "Consent Decree").
14. Ferry
Any self-propelled vessel or boat owned, controlled, operated, or managed for public use in transportation of carrying passengers, property or vehicles on scheduled services. A ferry is not an excursion or research vessel.
15. Freight Switcher
A locomotive that moves rail cars around a rail yard as compared to a line-haul engine that moves freight long distances.
16. Freight Truck
Trucks, including commercial trucks, used to deliver cargo and freight (e.g., courier services, delivery trucks, box trucks moving freight, waste haulers, dump trucks, concrete mixers).
17. Garbage-packer vehicle
A vehicle specially designed to collect and compact residential or commercial solid waste on the vehicle for purposes of transportation and disposal. These include but are not limited to vehicles commonly referred to as front loader, rear loader, and automated and semi-automated side loaders.
18. Garbage-roll off vehicle
A vehicle that is designed to drop off and pick up open boxes or other containers that are commonly used to collect residential and commercial solid waste at a site.
19. Generator Set
A switcher locomotive equipped with multiple engines that can turn off one or more engines to reduce emissions and save fuel depending on the load it is moving.
20. Government
State or local government agency (including a school district, municipality, city, county, special district, transit district, joint powers authority, or port authority, owning fleets purchased with government funds), and a tribal government or native village. The term "State" means the several States, the District of Columbia, and the Commonwealth of Puerto Rico.
21. Gross Vehicle Weight Rating (GVWR)
The maximum weight of the vehicle, as specified by the manufacturer. GVWR includes total vehicle weight plus fluids, passengers, and cargo.
Class 1: < 6,000 lb.
Class 2: 6,001-10,000 lb.
Class 3: 10,001-14,000 lb.
Class 4: 14,001-16,000 lb.
Class 5: 16,001-19,500 lb.
Class 6: 19,501-26,000 lb.
Class 7: 26,001-33,000 lb.
Class 8: > 33,000 lb.
22. Hybrid
A vehicle that combines an internal combustion engine with a battery and electric motor.

23. Incremental Cost

Incremental cost is the portion or percent of actual cost that is eligible for funding.

24. Intermodal Rail Yard

A rail facility in which cargo is transferred from drayage truck to train or vice-versa.

25. Mitigation Action

Eligible Project and is any of the actions listed in Appendix D-2 of the Environmental Mitigation Trust.

26. New Vehicle

A vehicle constructed entirely from new parts that has never been the subject of a retail sale, or registered with the Department of Motor Vehicles, or registered with the appropriate agency or authority of any other state, District of Columbia, territory or possession of the United States, or foreign state, province, or country.

27. Project Life

Project life is the period of the agreement term during which the repowered or replacement vehicle/equipment/engine is operated, and the recipient must report annual usage. It is used to calculate the cost effectiveness and funding amount for a particular project.

28. Replacement Project

A replacement project is the purchase of a new vehicle/equipment/engine to replace an existing vehicle/equipment/engine.

29. Repower Project

To replace an existing engine with a newer, cleaner engine or power source that is certified by EPA and, if applicable, CARB, to meet a more stringent set of engine emission standards. Repower includes, but is not limited to, diesel engine replacement with an engine certified for use with diesel or a clean alternate fuel, diesel engine replacement with an electric power source (grid, battery), diesel engine replacement with a fuel cell, diesel engine replacement with an electric generator(s) (genset), diesel engine upgrades in Ferries/Tugs with an EPA Certified Remanufacture System, and/or diesel engine upgrades in Ferries/Tugs with an EPA Verified Engine Upgrade.

30. Residential or commercial solid waste

All putrescible and non-putrescible solid, and semisolid wastes, including garbage, trash, refuse, rubbish, ashes, yard waste, recyclable materials, industrial wastes, demolition and construction wastes, abandoned vehicles and parts thereof, discarded home and industrial appliances, manure, vegetable or animal solid and semisolid wastes, and other discarded solid and semisolid wastes originating from single-family or multiple family dwellings, stores, offices, and other commercial sources, and construction and demolition projects in residential and commercial zones, not including hazardous, radioactive, or medical waste.

31. Scrapped

To render inoperable and available for recycle, and, at a minimum, to specifically cut a three-inch hole in the engine block for all engines. If any eligible vehicle will be replaced as part of an eligible project, scrapped also includes the disabling of the chassis by cutting the vehicle's frame rails completely in half. A vehicle registered as non-operational may be considered as eligible for scrap.

32. Switcher
Locomotives (switcher, short and line haul) and rail car movers that are used for switching operations.
33. Tier 0, 1, 2, 3, and 4
Refers to corresponding U.S. EPA engine emission classifications for nonroad, locomotive, and marine engines.
34. Towboat
Any self-propelled vessel engaged in or intending to engage in the service of pulling, pushing, or hauling alongside barges or other vessels, or any combination of pulling, pushing, or hauling alongside barges or other vessels.
35. Tugs
Dedicated vessels that push or pull other vessels in ports, harbors, and inland waterways (e.g., tugboats and towboats).
36. Waste Hauler
An on-road vehicle that is a “garbage-packer vehicle” or a “garbage-roll off vehicle”.
37. Zero Emission Vehicle
A vehicle that produces no emissions from the on-board source of power (e.g., battery or hydrogen fuel cell).

ALL APPLICATIONS MUST BE RECEIVED ELECTRONICALLY THROUGH THE ONLINE WEB-BASED APPLICATION PORTAL UNTIL THERE IS NO MORE FUNDING AVAILABLE FOR THE COMBUSTION FREIGHT AND MARINE PROJECTS OR THE ZERO-EMISSION CLASS 8 FREIGHT AND PORT DRAYAGE TRUCKS CATEGORIES

Only electronic submissions are allowed using the VW Program Grant Management System (GMS) available upon this solicitation opening at: www.aqmd.gov/vw.

Paper proposals will not be accepted. Any resubmission done by the applicant will utilize the new submittal date.

The Project Administrator may issue subsequent solicitations if insufficient applications are received from this solicitation.

All information submitted in applications is a public record and subject to Public Records Act requests.

STATEMENT OF COMPLIANCE

Government Code Section 12990 and California Administrative Code, Title II, Division 4, Chapter 5, require employers to agree not to unlawfully discriminate against any employee or applicant because of race, religion, color, national origin, ancestry, physical handicap, medical condition, marital status, sex, or age. A statement of compliance with this clause will be included in the agreement with the Project Administrator.

COMPLIANCE WITH LABOR LAWS

If an application is deemed eligible, the applicant will be required to provide any labor violations that have occurred within the last three years to be further considered for an award. If awarded, the recipient will be required to notify the Project Administrator in writing if they have been found by a court or federal or state agency to have violated labor laws. The recipient will complete a yearly certification in which they will either state that they have not been found by a court or federal or state agency to have violated labor laws or, if such violations have been found, the recipient will give the Project Administrator details about those violations in the certification. If the recipient has previously provided that information to the Project Administrator, they will be required to reattach that previous notification to the certification and provide any additional details about those violations that have not previously been provided. The recipient's yearly certification will be due at the same time as the annual progress reports. The Project Administrator reserves the right to terminate the agreement with a recipient that has been found to have violated labor laws, and the recipient may be required to return any and all agreement funds, as determined by the Project Administrator. The recipient will also ensure that these requirements are included in all sub-agreements.

SECTION II: WORK STATEMENT/DELIVERABLES

All applicants that are selected for funding awards must complete the [Work Statement](#) and [Deliverables](#) described below as part of the agreement process. Development of these materials for the initial application is NOT required; however, applicants must digitally sign the application indicating their understanding of the requirements for submittal of additional project information to finalize an agreement and that all vehicle/equipment/engine must be in operation no later than the date specified within the agreement.

WORK STATEMENT

The scope of work involves a series of tasks and deliverables that demonstrate compliance with the requirements of the VW Program - Combustion Freight and Marine and Zero-Emission Class 8 Trucks categories as administered by CARB and the Project Administrator.

At a minimum, any proposed project must meet the following criteria:

- Emission reductions must be surplus to any existing regulatory requirements at the time of application submittal
- The old and new vehicle/equipment/engine must meet all eligibility requirements
- All replacement (new) vehicle/equipment/engine must be in operation by the in-service date specified in the agreement
- Replacement (new) vehicle/equipment/engine must operate in-service for the full agreement term
- Appropriate annual records must be kept and reported to the Project Administrator during the agreement term of three years (e.g., odometer or hour meter readings) and must be retained for three additional years after the term of the agreement
- All applicants must be fully compliant with all applicable rules and regulations in effect at the time of application submittal to be eligible for consideration for VW Program - Combustion Freight and Marine and Zero-Emission Class 8 Trucks funding
- If requested, a recipient must provide a financial statement and bank reference, or other evidence of financial ability to fulfill agreement requirements

DELIVERABLES

The agreement will describe how the project will be monitored and what type of information will be included in the annual reports. At a minimum, the Project Administrator expects to receive an annual report throughout the agreement term, which provides:

- On-Road Vehicles Only:
 - California issued DMV registration documentation
 - Self-certification of compliance with labor laws
- Marine Vessels Only: U.S. Coast Guard Certificate of Documentation
- Insurance certificate(s) or documentation certifying self-insurance for government agencies that are self-insured
- Annual Usage Records with odometer or hour meter readings
- Operational and maintenance issues encountered and how they were resolved
- Self-certification of where the vehicle/equipment/engine was operated

The Project Administrator reserves the right to verify the information provided.

SECTION III: APPLICATION SUBMITTAL REQUIREMENTS

Applicants must complete the appropriate application forms committing that the information requested in [Section II: Work Statement/Deliverables](#) will be submitted if the Applicant's project is selected for funding.

In addition, [Conflict of Interest](#) and [Project Cost](#) information, as described below, must also be submitted with the application. It is the responsibility of the applicant to ensure that all information submitted is accurate and complete.

CONFLICT OF INTEREST

Applicant must address any potential conflicts of interest with other clients affected by actions performed by the firm on behalf of the Project Administrator. Although the applicant will not be automatically disqualified by reason of work performed for such firms, the Project Administrator reserves the right to consider the nature and extent of such work in evaluating the proposal. Conflicts of interest will be screened on a case-by-case basis by the General Counsel's Office for the Project Administrator. Conflict of interest provisions of the state law, including the Political Reform Act, may apply to work performed pursuant to this agreement. Please discuss potential conflicts of interest on the application form entitled "Campaign Contributions Disclosure".

PROJECT COST

Applicants must provide cost information by providing a vendor price quote as part of the application. Applicants need to inform the vendor of the time frame of the award process so that they can accurately quote costs based on the anticipated order/purchase date. Quotes must be dated within 90 days of the application submittal date. For entities obtaining vehicle/equipment/engine through a bid process, bid process documentation must be provided indicating cost of each individual vehicle/equipment/engine to be purchased.

Note that no physical work can be performed for any project awarded under this PA until after the agreement has been fully executed. Note that any orders placed, or payments made in advance of an executed agreement with the Project Administrator are done at the risk of the applicant. The Project Administrator has no obligation to fund the project until an agreement is fully executed by both parties.

All project costs must be clearly indicated in the application. In addition, applicants must identify any sources of co-funding and the amount of co-funding from each source in the application. Co-funding may not be from any funding source or funding sources where any portion of the NOx reductions will be double counted.

APPLICATION SUBMISSION

All applications must be submitted according to specifications set forth herein.

Application Forms

All applications must be submitted through the web-based application portal. Applicants may submit multiple units per single application. An application checklist is provided as an attachment ([Attachment A](#)) to this PA to assist applicants in completing their applications. Required documents (e.g., pictures of existing vehicle, usage records, Business Information Request, etc.) requested in the application and discussed in this PA need to be uploaded prior to submittal. Paper proposals will not be accepted.

Certifications and Representations ([Attachment B](#))

The online application will contain the following four business forms which must be completed and submitted with the online application.

- Business Information Request
- W-9 Request for Taxpayer Identification Number and Certification
- Form 590 Withholding Exemption Certificate
- Campaign Contribution Disclosure

Methods of Delivery

The applicant must submit their application using the web-based application portal, known as the Grant Management System (GMS), available at: www.aqmd.gov/vw. This online system allows applicants to submit their application electronically to the Project Administrator during the solicitation period. All required documents must be uploaded to the online system. First-time users must register as a new user.

Grounds for Rejection

An application may be immediately rejected if:

- It is not prepared in the format described
- It is not signed by the vehicle/equipment/engine owner
- Does not include required documents requested in the application or discussed in this PA
- Does not meet eligibility requirements as stated in this PA

Disposition of Applications

The Project Administrator reserves the right to reject any or all applications based on the above criteria. All responses become the property of the Project Administrator.

Modification or Withdrawal

Once submitted, applications cannot be altered without the prior written consent of the Project Administrator.

Schedule

Release solicitation:	Friday, March 1, 2024
Applications accepted beginning:	Tuesday, March 5, 2024, at 2:00 pm PT
All applications due by:	Closes when all funds are expended
Evaluation period:	Ongoing as applications are submitted
Agreement issued:	Once application is approved and all required documentation is provided

SECTION IV: APPLICATION EVALUATION/RECIPIENT SELECTION CRITERIA

The Project Administrator will evaluate all submitted project applications for completeness and eligibility. Funding will be awarded for each eligible vehicle/equipment/engine unit until all funds have been awarded.

SECTION V: PAYMENT TERMS

For all projects, payment will be made upon the submittal of a complete and valid invoice for the reimbursement of costs paid by the Recipient for the new vehicle/equipment/engine, and verification that the vehicle/equipment/engine meets the program requirements and was placed into regular operating service. Proof of destruction of the old vehicle/equipment/engine is also required prior to payment of VW Program funds. The Project Administrator will pay a percentage of the invoice as described in this PA or the agreement maximum amount, whichever is less.

SECTION VI: STAFF CONTACTS AND ADDITIONAL RESOURCES

For additional information, the Project Administrator has posted responses to Frequently Asked Questions (FAQs), which can be found at the Project Administrator’s VW website at: <https://xappprod.aqmd.gov/vw/resources.html>.

If you have any additional questions regarding the content or intent of this PA, procedural matters, application support, etc., please contact the Project Administrator team members assigned to the VW Program team below:

TABLE 6: VW PROGRAM – STAFF CONTACTS

Contact Name	Phone Number	Email
VW Funds Hotline	(833) 894-7267	vwfunds@aqmd.gov
Alicia Martinez	(909) 396-3165	amartinez@aqmd.gov
Charlize Li	(909) 396-2576	cli@aqmd.gov
Jessie Conaway	(909) 396-3143	jconaway@aqmd.gov
Ping Gui	(909) 396-3187	pgui@aqmd.gov
Dan Garcia	(909) 396-3304	dgarcia@aqmd.gov

WEBSITE LINKS

- Advanced Clean Fleets Regulations at: <https://ww2.arb.ca.gov/our-work/programs/advanced-clean-fleets>
- Truck and Bus Regulation at: <http://www.arb.ca.gov/msprog/onrdiesel/onrdiesel.htm>
- Public/Utility Fleet Rule at: <http://www.arb.ca.gov/msprog/publicfleets/publicfleets.htm>
- Solid Waste Collection Vehicle Regulation at: <https://ww3.arb.ca.gov/msprog/swcv/swcv.htm>
- Commercial Harbor Craft Regulation at: <https://ww2.arb.ca.gov/our-work/programs/commercial-harbor-craft>
- In Use Locomotive Regulation at: <https://ww2.arb.ca.gov/rulemaking/2022/locomotive>

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ATTACHMENT A

VW Mitigation Program - Combustion Freight and Marine Projects Class 7 and Class 8 Freight Trucks, Dump Trucks, Waste Haulers, and Concrete Mixers

Application Checklist

1.	<input type="checkbox"/>	Truck Identifier (the name used by applicant to identify the unit)
2.	<input type="checkbox"/> <input type="checkbox"/>	Truck Information: <ul style="list-style-type: none"> • Truck Class: 7 and 8 only (determined by vehicle GVWR) • Vocation (freight truck, dump truck, waste hauler, or concrete mixer)
3.	<input type="checkbox"/>	Truck domiciled address (physical location address of the vehicle)
4.	<input type="checkbox"/>	Truck Ownership Information
5.	<input type="checkbox"/> <input type="checkbox"/>	Truck Activity Information: <ul style="list-style-type: none"> • Odometer readings: Documenting mileage for the previous rolling 12 months • Odometer readings: Current (at time of application submittal)
6.	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Existing Truck Information: <ul style="list-style-type: none"> • Vehicle Identification Number (VIN) • License plate number • GVWR • Truck model year
7.	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Existing Engine Information: <ul style="list-style-type: none"> • Fuel type • Engine Family Name (EFN) • Engine Executive Order number (EO) • Engine model year • Engine make, model, serial, and horsepower (hp)
8.	<input type="checkbox"/> <input type="checkbox"/>	Replacement (New) Truck Information (not applicable for repowers): <ul style="list-style-type: none"> • GVWR • Truck make, model, model year
9.	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Replacement (New) Engine Information: <ul style="list-style-type: none"> • Fuel type • EFN • EO • Model year
10.	<input type="checkbox"/> <input type="checkbox"/>	Total Cost: <ul style="list-style-type: none"> • If replacement: Cost of truck and associated taxes • If repower: Cost of engine, parts and materials, associated taxes, and labor

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VW Mitigation Program - Combustion Freight and Marine Projects

Class 7 and Class 8 Freight Trucks, Dump Trucks, Waste Haulers, and Concrete Mixers

Supplemental Documentation Checklist

1.	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<p>Photos for Existing Truck:</p> <ul style="list-style-type: none"> • Front of truck • Full side view of truck • Truck license plate number • VIN and GVWR tag(s) - entire VIN and GVWR must be visible • Engine tag (with make, model, year, serial number, horsepower (hp), and family name) • Current odometer reading with date photo was taken
2.	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<p>Copy of compliance documentation (in its entirety) indicating that the existing truck and fleet is in compliance with applicable rules and regulations at the time of application submittal, which may include, but not limited to, the following:</p> <ul style="list-style-type: none"> • TRUCRS compliance certificate • TRUCRS compliance status printout • TRUCRS truck information printout • TRUCRS company information printout
3.	<input type="checkbox"/>	<p>Copy of truck's title (no lienholders listed)</p>
4.	<input type="checkbox"/>	<p>12 previous rolling months of vehicle registration documentation, as required by California law</p>
5.	<input type="checkbox"/>	<p>12 previous rolling months of insurance documentation, as required by California law</p>
6.	<input type="checkbox"/> <input type="checkbox"/>	<p>Copy of Executive Order for:</p> <ul style="list-style-type: none"> • Existing engine • Replacement (new) engine
7.	<input type="checkbox"/>	<p>12 previous rolling months of usage records (odometer readings with date of readings required)</p>
8.	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<p>Vendor Quote (dated within 90 days of application) and must include:</p> <ul style="list-style-type: none"> • Quoted date • Total cost (including associated taxes and fees) - itemized • Repower Only: Total cost (including associated taxes, fees, parts and materials, and labor) - itemized • Warranty information • Entities with bid processes only - Bid documentation with cost breakdown of each individual unit

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**VW Mitigation Program - Combustion Freight and Marine Projects
Freight Switcher Locomotives**

Application Checklist

1.	<input type="checkbox"/>	Equipment Identifier (the name used by applicant to identify the unit)
2.	<input type="checkbox"/>	Switcher locomotive domiciled address (physical location address of the unit)
3.	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Existing Switcher Locomotive Information: <ul style="list-style-type: none"> • Make, model, model year, and serial number • Total number of main engines • Total number of auxiliary engines
4.	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Existing Engine Information: <ul style="list-style-type: none"> • Fuel type • Engine Family Name (EFN) • Engine Executive Order number (EO) or US EPA Certificate of Conformity number • Engine model year • Engine make, model, serial, horsepower (hp)
5.	<input type="checkbox"/>	Switcher Locomotive Activity Information: <ul style="list-style-type: none"> • 12 previous rolling months of fuel usage records and estimated hours of operation
6.	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Replacement Switcher Information (not applicable for repower): <ul style="list-style-type: none"> • Make, model, model year, and serial number • Total number of main engines • Total number of auxiliary engines
7.	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Replacement (New) Engine Information (Non-Zero Emission Only): <ul style="list-style-type: none"> • Fuel type • EFN • EO or US EPA Certificate of Conformity number • Engine model year • Engine make, model, serial, and horsepower (hp)
8.	<input type="checkbox"/>	Replacement (New) Motor Information (Zero-Emission Only): <ul style="list-style-type: none"> • Fuel type (battery electric or fuel cell)
	<input type="checkbox"/>	<ul style="list-style-type: none"> • Moter serial
9.	<input type="checkbox"/> <input type="checkbox"/>	Total Cost: <ul style="list-style-type: none"> • If Replacement: Cost of switcher and associated taxes • If Repower: Cost of engine, parts and materials, associated taxes, and labor

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**VW Mitigation Program - Combustion Freight and Marine Projects
Freight Switcher Locomotives**

Supplemental Documentation Checklist

1.	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Photos for Existing Switcher Locomotive: <ul style="list-style-type: none"> • Front of switcher • Full side view of switcher • Engine tag, correctly labeled for every applicable engine (with make, model, year, serial number, horsepower, and family name)
2.	<input type="checkbox"/> <input type="checkbox"/>	Copy of Executive Order or US EPA Certificate of Conformity for: <ul style="list-style-type: none"> • Existing engine • Replacement (new) engine • Zero-emission repowers or replacements will be evaluated by CARB on a case-by-case basis.
3.	<input type="checkbox"/>	12 previous rolling months of fuel usage records
4.	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Vendor Quote (dated within 90 days of application) and must include: <ul style="list-style-type: none"> • Quoted date • Total (including taxes and state fees) - itemized • Repower only: Cost of parts and materials, and labor - itemized • Warranty information • Entities with bid processes only - Bid documentation with cost breakdown of each individual unit

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**VW Mitigation Program - Combustion Freight and Marine Projects
Marine Projects**

Application Checklist

1.	<input type="checkbox"/>	Equipment Identifier (the name used by applicant to identify the unit)
2.	<input type="checkbox"/>	Marine vessel domiciled address (physical location address of the unit): <ul style="list-style-type: none"> • Including port and berth/slip information
3.	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Marine Vessel Information: <ul style="list-style-type: none"> • Make, model, model year, and serial number • Total number of main engines • Total number of auxiliary engines • US Coast Guard or Llyod number
4.	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Existing Engine Information: <ul style="list-style-type: none"> • Fuel type • Engine Family Name (EFN) • Engine Executive Order number (EO) or US EPA Certificate of Conformity number • Engine model year • Engine make, model, serial, horsepower (hp), tier, number of cylinders, displacement
5.	<input type="checkbox"/>	Marine Vessel Activity Information: <ul style="list-style-type: none"> • 12 previous rolling months of usage records with hour meter readings
6.	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Replacement (New) Engine Information: <ul style="list-style-type: none"> • Fuel type • EFN • EO or US EPA Certificate of Conformity Number • Engine model year • Engine make, model, serial, hp, engine tier, number of cylinders, displacement
7.	<input type="checkbox"/>	Total Cost: <ul style="list-style-type: none"> • Cost of engine, parts and materials, associated taxes, and labor - itemized

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**VW Mitigation Program - Combustion Freight and Marine Projects
Marine Projects**

Supplemental Documentation Checklist

1.	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Photos for Marine Vessel: <ul style="list-style-type: none"> • Name of vessel • Full front view of vessel • Full side view of vessel • Engine tag, correctly labeled for every applicable engine (with make, model, year, serial number, horsepower (hp), engine tier, and family name)
2.	<input type="checkbox"/> <input type="checkbox"/>	Copy of US EPA Certificate of Conformity for: <ul style="list-style-type: none"> • Existing engine • Replacement (new) engine
3.	<input type="checkbox"/>	12 previous rolling months of hour meter records
4.	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Vendor Quote (dated within 90 days of application) and must include: <ul style="list-style-type: none"> • Quoted date • Total Costs: Including associated taxes and fees, parts and materials, and labor - itemized • Warranty information • Entities with bid processes only – Bid documentation with cost breakdown of each individual engine unit

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VW Mitigation Program - Zero-Emission Class 8 Freight and Port Drayage Trucks

Application Checklist

1.	<input type="checkbox"/>	Truck Identifier (the name used by applicant to identify the unit)
2.	<input type="checkbox"/> <input type="checkbox"/>	Truck information: <ul style="list-style-type: none"> • Class (only Class 8 is eligible) • Vocation (freight truck, drayage truck, dump truck, waste hauler, or concrete mixer)
3.	<input type="checkbox"/>	Truck domiciled address (physical location address of the vehicle)
4.	<input type="checkbox"/>	Truck ownership information
5.	<input type="checkbox"/> <input type="checkbox"/>	Truck Activity Information: <ul style="list-style-type: none"> • Odometer Readings: Documenting mileage for the previous 12 months • Odometer Readings: Current
6.	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Existing Truck Information: <ul style="list-style-type: none"> • Vehicle Identification Number (VIN) • License plate number • Gross Vehicle Weight Rating (GVWR) • Truck model year
7.	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Existing Engine Information: <ul style="list-style-type: none"> • Fuel type • Engine Family Name (EFN) • Engine Executive Order number (EO) • Engine model year • Engine make, model, serial, and horsepower (hp)
8.	<input type="checkbox"/> <input type="checkbox"/>	Replacement (New) Truck Information (not applicable for repowers): <ul style="list-style-type: none"> • Gross Vehicle Weight Rating (GVWR) • Truck Make, Model, Model Year
9.	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Replacement (New) Engine Information: <ul style="list-style-type: none"> • Zero-emission Type • Vehicle Family Name (VFN) • Executive Order number (EO), or verification of CARB-approval • Model year
10.	<input type="checkbox"/>	Total Cost: Replacement: cost of truck and associated taxes

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VW Mitigation Program - Zero-Emission Class 8 Freight and Port Drayage Trucks

Supplemental Documentation Checklist

1.	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<p>Photos for Existing Truck:</p> <ul style="list-style-type: none"> • Front of Truck • Full Side View of Truck • Truck license plate number • VIN and GVWR Tag(s) - entire VIN and GVWR must be visible • Engine Tag (with make, model, year, serial number, horsepower (hp), and family name) • Current odometer reading
2.	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<p>Copy of compliance documentation (in its entirety) indicating that the existing truck and fleet is in compliance with applicable rules and regulations which may include, but not limited to, the following:</p> <ul style="list-style-type: none"> • TRUCRS compliance certificate • TRUCRS compliance status printout • TRUCRS truck information printout • TRUCRS company information printout
3.	<input type="checkbox"/>	<p>Copy of truck's title (no lienholders listed)</p>
4.	<input type="checkbox"/>	<p>12 previous rolling months of vehicle registration documentation, as applicable by California law</p>
5.	<input type="checkbox"/>	<p>12 previous rolling months of insurance documentation, as applicable by California law</p>
6.	<input type="checkbox"/> <input type="checkbox"/>	<p>Copy of Executive Order for:</p> <ul style="list-style-type: none"> • Existing engine • Replacement (new) engine
7.	<input type="checkbox"/>	<p>12 previous rolling months of usage records (odometer readings with date of readings required)</p>
8.	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<p>Vendor Quote (dated within 90 days of application) and must include:</p> <ul style="list-style-type: none"> • Quoted date • Total Cost (including associated taxes and fees) - itemized • Warranty information • Entities with bid processes only - Bid documentation with cost breakdown of each individual unit

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ATTACHMENT B

Business Information Request

Dear South Coast AQMD Contractor/Supplier:

South Coast Air Quality Management District (South Coast AQMD) is committed to ensuring that our contractor/supplier records are current and accurate. If your firm is selected for award of a purchase order or contract, it is imperative that the information requested herein be supplied in a timely manner to facilitate payment of invoices. In order to process your payments, we need the enclosed information regarding your account. **Please review and complete the information identified on the following pages, remember to sign all documents for our files, and return them as soon as possible to the address below:**

**Attention: Accounts Payable, Accounting Department
South Coast Air Quality Management District
21865 Copley Drive
Diamond Bar, CA 91765-4178**

If you do not return this information, we will not be able to establish you as a vendor. This will delay any payments and would still necessitate your submittal of the enclosed information to our Accounting department before payment could be initiated. Completion of this document and enclosed forms would ensure that your payments are processed timely and accurately.

If you have any questions or need assistance in completing this information, please contact Accounting at (909) 396-3777. We appreciate your cooperation in completing this necessary information.

Sincerely,

Sujata Jain
Chief Financial Officer

DH:nd

Enclosures: Business Information Request
W-9
Form 590 Withholding Exemption Certificate
Campaign Contributions Disclosure

REV 6/22

BUSINESS INFORMATION REQUEST

Business Name	
Division of	
Subsidiary of	
Website Address	
Type of Business <i>Check One:</i>	<input type="checkbox"/> Individual <input type="checkbox"/> DBA, Name _____, County Filed in _____ <input type="checkbox"/> Corporation, ID No. _____ <input type="checkbox"/> LLC/LLP, ID No. _____ <input type="checkbox"/> Other _____

REMITTING ADDRESS INFORMATION

Address			
City/Town			
State/Province		Zip	
Phone	() - Ext	Fax	() -
Contact		Title	
E-mail Address			
Payment Name if Different			

All invoices must reference the corresponding Purchase Order Number(s)/Contract Number(s) if applicable and mailed to:

**Attention: Accounts Payable, Accounting Department
 South Coast Air Quality Management District
 21865 Copley Drive
 Diamond Bar, CA 91765-4178**

Form **W-9**
(Rev. October 2018)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

**Give Form to the
requester. Do not
send to the IRS.**

▶ Go to www.irs.gov/FormW9 for instructions and the latest information.

Print or type. See Specific instructions on page 3.	<p>1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.</p> <p>2 Business name/disregarded entity name, if different from above</p> <p>3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.</p> <p><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</p> <p><input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____</p> <p>Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.</p> <p><input type="checkbox"/> Other (see instructions) ▶ _____</p> <p>4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):</p> <p>Exempt payee code (if any) _____</p> <p>Exemption from FATCA reporting code (if any) _____</p> <p><small>(Applies to accounts maintained outside the U.S.)</small></p> <p>5 Address (number, street, and apt. or suite no.) See instructions. Requester's name and address (optional)</p> <p>6 City, state, and ZIP code</p> <p>7 List account number(s) here (optional)</p>
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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 instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number					
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; width: 25%; height: 20px;"></td> <td style="border: 1px solid black; width: 25%; height: 20px;"></td> <td style="border: 1px solid black; width: 25%; height: 20px;"></td> <td style="border: 1px solid black; width: 25%; height: 20px;"></td> </tr> </table>					-
or					
Employer identification number					
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; width: 25%; height: 20px;"></td> <td style="border: 1px solid black; width: 25%; height: 20px;"></td> <td style="border: 1px solid black; width: 25%; height: 20px;"></td> <td style="border: 1px solid black; width: 25%; height: 20px;"></td> </tr> </table>					-

Part II Certification

Under penalties of perjury, I certify that:

- 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
- 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
- I am a U.S. citizen or other U.S. person (defined below); and
- 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 for Part II, later.

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. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

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, later.

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*, later, 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 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 Pub. 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 24% 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 instructions for Part II 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*, later, and the separate instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships*, earlier.

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*, later, 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 (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a 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 on line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3.

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation
• Individual • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	Individual/sole proprietor or single-member LLC
• LLC treated as a partnership for U.S. federal tax purposes, • LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or • LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• Partnership	Partnership
• Trust/estate	Trust/estate

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on 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)(ii)
- 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. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

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.

If you are a single-member LLC that is disregarded as an entity separate from its owner, 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 *What Name and Number To Give the Requester*, later, 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. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

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 item 1, 4, or 5 below indicates 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), ABLE accounts (under section 529A), 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) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor ²
5. 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
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor ⁴
For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity ⁴
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

For this type of account:	Give name and EIN of:
14. 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
15. 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)(E))	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*, earlier.

***Note:** The 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 Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic 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 report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Visit www.irs.gov/identitytheft 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.

2022 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 Information

Name

Payee Information

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 box.

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.

Our privacy notice can be found in annual tax booklets or online. Go to ftb.ca.gov/privacy to learn about our privacy policy statement, or go to ftb.ca.gov/forms and search for **1131** to locate FTB 1131 EN-SP, Franchise Tax Board Privacy Notice on Collection. To request this notice by mail, call 800.338.0505 and enter form code **948** when instructed.

Under penalties of perjury, I declare that I have examined the information on this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare under penalties of perjury that if the facts upon which this form are based change, I will promptly notify the withholding agent.

Type or print payee's name and title _____ Telephone _____

Payee's signature ► _____ Date _____

2022 Instructions for Form 590

Withholding Exemption Certificate

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

General Information

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. For more information, See General Information B, Income Subject to Withholding.

Registered Domestic Partners (RDPs) – For purposes of California income tax, references to a spouse, husband, or wife also refer to a California 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, Real Estate Withholding Statement, 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

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 (completed and signed) 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 (TIN).

The certification does not need to be renewed annually. The certification on Form 590 remains valid until the payee's status changes. The withholding agent must retain a copy of the certification or substitute for at least five years after the last payment to which the certification applies. The agent must provide it to the FTB upon request.

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 nonwage 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 see General Information E, Military Spouse Residency Relief Act (MSRRA), and 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 MSRRA.

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 MSRRA requirements, get FTB Pub. 1032.

Specific Instructions

Payee Instructions

Enter the withholding agent's name.

Enter the payee's information, including the TIN and check the appropriate TIN box.

You must provide a valid 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

Do not send this form to the FTB. The certification on Form 590 remains valid until the payee's status changes. The withholding agent must retain a copy of the certificate or substitute for at least five years after the last payment to which the certificate applies. The agent must provide it to the FTB upon request.

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, Form 592-PTE, Pass-Through Entity Annual Withholding Return, Form 592-Q, Payment Voucher for Pass-Through Entity Withholding, and Form 592-V, Payment Voucher for Resident or Nonresident Withholding.

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

California Relay

Service: 711 or 800.735.2929 for persons with hearing or speaking limitations.

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

Servicio de Retransmisión de California:

711 o 800.735.2929 para personas con limitaciones auditivas o del habla.

Additional Information

Website: For more information, go to ftb.ca.gov and search for **nonwage**.

MyFTB offers secure online tax account information and services. For more information, go to ftb.ca.gov and login or register for MyFTB.

Telephone: 888.792.4900 or 916.845.4900, Withholding Services and Compliance phone service

Fax: 916.845.9512

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

For questions unrelated to withholding, or to download, view, and print California tax forms and publications, or to access the California Relay Service, see the Internet and Telephone Assistance section.

**CAMPAIGN CONTRIBUTIONS DISCLOSURE
PROJECT PARTICIPANTS**

In accordance with California law, a person or entity with a financial interest in a proceeding or particular governmental decision, who is not a party but who actively supports or opposes a particular decision, qualifies as a “participant” in that proceeding for purposes of California Code of Regulations Section 84308. Participants are prohibited from contributing more than \$250 to an officer of the agency while the proceeding is pending and for 12 months thereafter. A “financial interest” in a proceeding generally means that it is reasonably foreseeable that the proceeding or governmental decision within the proceeding, will have a material financial effect (of a positive or negative nature) on one or more of your economic interests. Relevant economic interests include your interest in business entities, real property, sources of income, sources of gifts, and personal finances. A material financial effect may include a change in revenue or expenses, or it may achieve, defeat, aid, or hinder a purpose or goal of the source of income and the participant or their spouse receives or is promised the income for achieving the purpose or goal. For additional information, please consult the Fair Political Practices Commission. *See [Parties, Participants, Agents, and Section 84308 \(ca.gov\)](#) and [Informal Advice \(ca.gov\)](#).* A participant has both a financial interest in the proceeding and communicates with the agency or an officer of the agency for purposes of influencing the proceeding.

In addition, SCAQMD Board Members or members/alternates of the MSRC or MSRC-TAC must abstain from voting on a contract or permit if they have received a campaign contribution from a party or participant to the proceeding, or agent, totaling more than \$250 in the 12-month period prior to the consideration of the item by the Governing Board or the MSRC or MSRC-TAC. Gov’t Code §84308(c).¹

The list of current SCAQMD Governing Board Members can be found at the SCAQMD website (www.aqmd.gov). The list of current MSRC or MSRC-TAC members/alternates can be found at the MSRC website (<http://www.cleantransportationfunding.org>).

SECTION I.

Contractor (Legal Name): _____

<input type="checkbox"/> DBA, Name _____, County Filed in _____ <input type="checkbox"/> Corporation, ID No. _____ <input type="checkbox"/> LLC/LLP, ID No. _____

List any parent, subsidiaries, or otherwise affiliated business entities of Contractor:
(See definition below).

SECTION II.

¹ The information provided on this form does not, and is not intended to, constitute legal advice. To the extent that you may have questions regarding any case law, citations, or legal interpretations provided above please seek the guidance of your own independent counsel.



Has Contractor and/or any parent, subsidiary, or affiliated company, or agent thereof, or persons who direct or control campaign contributions for these entities, made a campaign contribution(s) totaling \$250 or more in the aggregate to a current member of the South Coast Air Quality Management Governing Board or member/alternate of the MSRC or MSRC-TAC in the 12 months preceding the date of execution of this disclosure?

Yes No

**If YES, complete Section II below and then sign and date the form.
If NO, sign and date below. Include this form with your submittal.**

Name(s) of Contributor(s) or Person(s) who Directed or Controlled this Contribution:

Governing Board Member or MSRC or MSRC-TAC Member/Alternate Amount of Contribution Date of Contribution

Name(s) of Contributor(s) or Person(s) who Directed or Controlled this Contribution:

Governing Board Member or MSRC or MSRC-TAC Member/Alternate Amount of Contribution Date of Contribution

Name(s) of Contributor(s) or Person(s) who Directed or Controlled this Contribution:

Governing Board Member or MSRC or MSRC-TAC Member/Alternate Amount of Contribution Date of Contribution

Name(s) of Contributor(s) or Person(s) who Directed or Controlled this Contribution:

Governing Board Member or MSRC or MSRC-TAC Member/Alternate Amount of Contribution Date of Contribution

Revised on 1.25.2024

I declare the foregoing disclosures to be true and correct.

By: _____

Title: _____

Date: _____

DEFINITIONS

Parent, Subsidiary, or Otherwise Related Business Entity (2 Cal. Code of Regs., §18703.1(d).)

- (1) Parent subsidiary. A parent subsidiary relationship exists when one corporation directly or indirectly owns shares possessing more than 50 percent of the voting power of another corporation.
- (2) Otherwise related business entity. Business entities, including corporations, partnerships, joint ventures and any other organizations and enterprises operated for profit which do not have a parent subsidiary relationship are otherwise related if any one of the following three tests is met:
 - (A) One business entity has a controlling ownership interest in the other business entity.
 - (B) There is shared management and control between the entities. In determining whether there is shared management and control, consideration should be given to the following factors:
 - (i) The same person or substantially the same person owns and manages the two entities;
 - (ii) There are common or comingled funds or assets;
 - (iii) The business entities share the use of the same offices or employees, or otherwise share activities, resources or personnel on a regular basis;
 - (iv) There is otherwise a regular and close working relationship between the entities; or
 - (C) A controlling owner (50% or greater interest as a shareholder or as a general partner) in one entity also is a controlling owner in the other entity.