



MASSACHUSETTS
HISTORICAL COMMISSION
WILLIAM FRANCIS GALVIN
SECRETARY OF THE COMMONWEALTH

MASSACHUSETTS
PRESERVATION
PROJECTS
FUND

APPLICATION

Round 28

Due Date: March 18, 2022

**MASSACHUSETTS HISTORICAL COMMISSION
MASSACHUSETTS PRESERVATION PROJECTS
FUND**

APPLICATION – ROUND 28

Postmark Due Date: March 18, 2022.

Mail applications to:

Paul Holtz, Grants Co-Director/Historical Architect
Massachusetts Historical Commission
Grants Division
220 Morrissey Boulevard, Boston, Massachusetts 02125

A complete application includes:

1. Printed copy of this Application with live signatures in blue ink, supporting documentation, and printed photographs. Attach additional sheets as needed.
2. USB flash drive containing digital photographs.

Application Fillable Form and Application Instructions Booklet:

You may download the Application fillable form and Application Instructions here:
<https://www.sec.state.ma.us/mhc/mhcmppf/mppfidx.htm>

Contact MHC Grants Staff for a printed copy of the Application and Instructions booklet.

Grants Staff Contact:

617-727-8470

Paul A. Holtz, Co-Director/Historical Architect, paul.holtz@sec.state.ma.us

Nancy Alexson, Co-Director/Fiscal Manager, nancy.alexson@sec.state.ma.us

Ross Dekle, Preservation Planner, ross.dekle@sec.state.ma.us

Tracey A. Fortier, Preservation Planner, tracey.fortier@sec.state.ma.us

Project Evaluation:

MHC will evaluate your property and project based on the information requested in this Application according to the following criteria taken from the *Standards for Awarding a Matching Grant Pursuant to the Massachusetts Preservation Projects Fund*, 950 CMR 73.00: Office of the Secretary of the Commonwealth:

- A. Level of Significance
- B. Potential for Loss or Destruction
- C. Administrative and Financial Management Capabilities
- D. Appropriateness of Proposed Work
- E. Statement of Financial Need
- F. Extent and Nature of Public Support
- G. Consistency with Preservation and Revitalization Plans*
- H. Use of Traditional Materials
- I. Compliance with relevant state laws and executive orders*
- J. Geographic Distribution*
- K. First Time Grants*

*MHC determines these criteria; applicants do not provide additional information on these criteria.

SECTION I – PROJECT OVERVIEW

A. Property Information

1. PROPERTY NAME: Full correct name as listed in the State Register of Historic Places.

Property Name:

Common Name (if different):

Address:

City/Town:

State:

Zip:

Congressional District:

State Senate District:

State Representative District:

2. LEVEL OF SIGNIFICANCE

Is this property individually listed in the National Register of Historic Places?

Yes

No

Is this property located in an historic district?

Yes

No

Name of District

Type of District:

Local

NR

Date of construction:

Original Architect:

3. PROPERTY USE

- a. Check all that apply in both columns:

Present

Proposed

Religious Institution

Museum

Public: Non-Government

Public: Government

Park: Monument or Historic Landscape

Archaeological Site

Other (Explain):

- b. Describe current use, including community engagement, and how it may change as part of this project.

- c. The property is currently barrier-free (accessible): Yes No

Explain:

4. SUPPORTING DOCUMENTATION

Include as separate attachments:

- a. Color Images (Printed and Digital)
 - each elevation of the resource
 - detailed photographs of proposed project areas
- b. Currently existing MHC Inventory Form. Search MACRIS here:
<http://mhc-macris.net/index.htm>
- c. Location Map
- d. Directions to the property

B. Applicant and Owner Information

Nonprofit Organization

Municipality

1. APPLICANT: (Entity which will receive grant funds and/or manage the project.)

Organization:

Address:

City/Town:

State:

Zip:

Phone:

Email:

BY – Authorized Signature (in blue pen):

Name:

Position:

Date:

2. OWNER(S): (If applicant is not owner, applicant MUST obtain owner’s signature signifying owner’s authorization of proposed grant project.)

Organization:

Address:

City/Town:

State:

Zip:

Phone:

Email:

BY – Authorized Signature (in blue pen)

Name:

Position:

Date:

3. PROJECT PARTICIPANTS: name ALL who will be involved, if grant is awarded.

a. Local Project Coordinator

Name:

Position:

Organization:

Address:

City/Town:

State:

Zip:

Phone:

Email:

All development projects will be required to utilize the services of a project architect or engineer throughout the MPPF process.

For Development Projects ONLY: will the lead Architect/Engineer named below be under contract to provide professional design services starting not later than July 2022, if grant is awarded?

Yes No If No, please explain:

b. Architect or Landscape Architect (for historic landscapes) - primary Architect

Name:

Position:

Organization:

Address:

City/Town:

State:

Zip:

Phone:

Email:

c. Engineer

Name:

Position:

Organization:

Address:

City/Town:

State:

Zip:

Phone:

Email:

d. Other (e.g., Preservation Consultant or secondary Architect)

Name:

Position:

Organization:

Address:

City/Town:

State:

Zip:

Phone:

Email:

4. SUPPORTING DOCUMENTATION

Nonprofit organizations ONLY, please include as separate attachments:

- a. 501(c)(3) IRS determination letter
- b. current operating budget
- c. your organization's existing endowment information (if applicable)
- d. Massachusetts Form W-9 Request for Taxpayer Identification and Certification (a blank copy is attached to this application)

SECTION II – PROJECT AUTHORIZATION AND SUPPORT

A. Authorization

Identify the person authorized to:

1. Oversee and report on procurement

Name:

Position:

Phone:

Organization:

Email:

2. Enter into contracts for project work

Name:

Position:

Phone:

Organization:

Email:

3. Administer and disburse funds for project

Name:

Position:

Phone:

Organization:

Email:

4. Prepare progress and completion reports

Name:

Position:

Phone:

Organization:

Email:

5. Arrange for grant funding acknowledgement including the project sign

Name:

Position:

Phone:

Organization:

Email:

B. Certificate of Authorization for MHC Contract

The Directors of the _____, on
Name of Organization/Municipality

_____ at which a quorum was present, the following resolution was adopted:
Date of vote or election

VOTED: That

Name of Contract Signer

His/Her Title

of this corporation is hereby authorized to execute a contract with MHC.

A true copy. ATTEST:

_____ (in blue pen)
Signature of Clerk/Secretary of Corporation

Address

Signing Date

I hereby certify that I am the Clerk/Secretary of the _____, that
Name of Organization

_____ is the duly elected
Name of Contract Signer

_____ of said corporation, and that the above vote has not
His/Her Title

been amended or rescinded and remains in full force and effect as of the date of this application.

_____ (in blue pen)
Signature of Clerk/Secretary of Corporation

C. Certificate of Authorization for Preservation Restriction

Note: If subject property is owned by a Municipality, then only one signer is required. If subject property is owned by a Non-Profit, then two signers will need to be identified - the president or vice president AND treasurer or assistant treasurer, or equivalents.

The Directors of _____, on
Name of Organization/Municipality

_____ at which a quorum was present, the following resolution was adopted:

Date of vote or election

VOTED: That

Name of First Signer

_____ and
His/Her Title

Name of Second Signer

His/Her Title

of this corporation are hereby authorized to execute a preservation restriction with MHC.

A true copy. ATTEST:

_____ (in blue pen)
Signature of Clerk/Secretary of Corporation

Address

Signing Date

I hereby certify that I am the Clerk/Secretary of the _____, that
Name of Organization

_____ is the duly elected
Name of First Signer

_____ of said corporation, and that
His/Her Title

_____ is the duly elected
Name of Second Signer

_____ of said corporation, and that the above vote has not
His/Her Title
been amended or rescinded and remains in full force and effect as of the date of this application.

_____ (in blue pen)
Signature of Clerk/Secretary of Corporation

D. Preservation Restriction Information

If an active MHC Preservation Restriction (PR) **in perpetuity** DOES currently exist on the property, the following items must be submitted in order for your Application to be complete:

1. Photocopy of the currently existing Preservation Restriction.
2. Current Assessor's map and any legally recorded property surveys that may exist.

An active MHC PR will state "...between the *COMMONWEALTH OF MASSACHUSETTS* by and through the *MASSACHUSETTS HISTORICAL COMMISSION*..." at the top of page 1 of the PR agreement.

If an active MHC PR **in perpetuity** currently DOES NOT exist, or an organization other than MHC holds a PR on the property, the following items must be submitted in order for your Application to be complete:

1. Photocopy of the deed.
2. Photocopy of any existing restrictions on the property.
3. Current Assessor's map and any legally recorded plot plans or surveys that may exist.
4. Letter of intent to execute & record the required PR (interior and exterior of building/ resource & associated land) signed by the owners and others with interest in the property such as mortgage holders. If applicant is not the owner of the resource and/or land that the resource sits on, applicant **MUST** include letter of intent from property owner(s) signifying acceptance of the terms of the Preservation Restriction agreement.
5. Certified copy of the vote to enter into a Preservation Restriction.
6. Legal opinion prepared by Applicant's attorney containing the following:
 - a. The legal boundary description.
 - b. Assurance that a deed restriction for the property can be recorded in the Registry of Deeds.
 - c. Assurance that this Preservation Restriction will not be subordinate to any other restrictions, which may already be on the property.
 - d. List the correct names of the owners, and the correct names of all those who have an interest in the property who should be signatories to the Preservation Restriction, including mortgagees, if any.

E. Letters of Support

Include as separate attachments:

1. Public Support

Current letters of support for this MPPF Application from appropriate users, community leaders, public officials, etc.

2. Historical Commission Support (required)

A current letter(s) of support for this MPPF Application from the local historical commission and local historic district commission (if applicable), or evidence that the applicant requested a letter. The applicant must notify their local historical commission and local historic district commission (if applicable) to obtain written support before the Application is submitted. See F. *19. Notification of Local Commission*, below.

F. Assurance of Compliance

In consideration of and for the purpose of obtaining matching funds from the Massachusetts Historical Commission, _____ (hereinafter called "Applicant-Recipient") hereby agrees that it will comply with the following:

1. **Equal Employment:** In compliance with the provisions of the Governor's Code of Fair Practices, Executive Order 227, and Chapter 151B of the Massachusetts General Laws as amended, the applicant shall not discriminate in employment because of race, color, religion, national origin, ancestry, age, sex, or handicap.
2. **Audit/Access to Records:** In compliance with Executive Order 195, the MHC, the Governor, or his designee, the Secretary of Administration and Finance, the State Auditor or his designee shall have the right at reasonable times and upon reasonable notice to examine the books, records, and other compilations of data of (contractors) which pertain to the performance of the provisions and requirements of this contract.
3. **Financial Management:** Adequate financial management and record-keeping systems (meeting generally accepted accounting principles) will be maintained which provide efficient and effective accountability and control of all property, funds, and assets, including a comparison of actual outlays with budget estimates. Accounting records will be supported by source documentation. Documentation provided to the Massachusetts Historical Commission will adequately demonstrate project expenditures.
4. **Administration:** Matching funds will be administered in conformance with all applicable state and local laws, regulations, policies, requirements, and guidelines, including those related to civil rights, equal employment opportunity, and universal access, and policies and procedures of the Massachusetts Preservation Projects Fund Program administered by the Massachusetts Historical Commission.
5. **Matching Share:** Adequate financial resources will be available for performance (including necessary experience, organization, technical qualifications, and facilities) to complete the proposed project or a firm and binding commitment, arrangement, or ability to obtain such will be made.
6. **Conflict of Interest:** The applicant and contractors shall not knowingly employ, compensate, or arrange to compensate any employee of the Commission during the term of this agreement, unless such arrangement is permitted under the provisions of M.G.L. c. 268A.
7. **Preservation Restriction:** The applicant will record an interior & exterior preservation restriction and maintenance agreement in perpetuity under the provisions of M.G.L. Chapter 184, sections 31-33, except that Pre-Development grant recipient organizations shall agree to a specific duration based on the amount of funds provided. If applicant is not the sole owner, written consent must be obtained from all owners/mortgagees and included with the Application.
8. **Contracts:** The applicant will enter into a standard written contract with the MHC which sets forth mutual obligation, the scope of work, and state administration requirements. Also, the applicant will execute appropriate contracts with its contractor(s).
9. **Project Work Standards:** The applicant agrees the project work will meet the Secretary of the Interior's "Standards for the Treatment of Historic Properties" and, if applicable, "with Guidelines for the Treatment of Cultural Landscapes."
10. **Project Period/Project Sign:** The applicant will comply with the required completion schedule for the project and display a project sign at work site. The Project Sign will be in accordance with MHC specifications.

11. Monitoring/Site Visits/Progress Reporting: The applicant will comply with all monitoring site visits and reporting requirements of the program.

12. Completion Report: The applicant will submit the required completion report within 30 days after the contract deadline.

13. Certification of Authorization: Applicants have attached a copy of resolution or vote granting authorization to act in connection with this Application and any subsequent acceptance of a grant allocation by the Commission.

14. Local Housing Policies [for municipal applicants only]: Executive Order 215 directs all state agencies which administer development-related assistance programs to consider the applicant community's housing policies and practices. No assistance will be provided to municipalities which have been determined by the Secretary of Communities and Development to be unreasonably restrictive of new housing growth.

15. Procurement [for municipal applicants only]: For designer services as part of a pre-development project, procurement will be in compliance with M.G.L. Chapter 7C, §§44-57 and for construction or as part of a development project, contractor procurement will be in compliance with M.G.L. Chapter 149, M.G.L. Chapter 30B, and M.G.L. Chapter 30, §39M.

16. Procurement [for nonprofit applicants only]: All procurement transactions will be conducted in a manner that provides best value and quality and maximum open and free competition regardless of dollar value and follows the requirements of 950 CMR 73.00.

17. State Filing Requirements [for nonprofit applicants only]: The applicant gives assurance to the MHC that it is now and will remain current with all filing requirements of the Commonwealth of Massachusetts during the terms of this contract, including filing its Annual Report with the Secretary of the Commonwealth in compliance with Chapter 180, section 26A, and its form P.C. with the Attorney General's office in compliance with Chapters 12 and 68 (as amended).

18. Statement of No Financial Interest [for nonprofit applicants only]: In compliance with M.G.L. Chapters 7 and 14A, the applicant is a nonprofit organization and will submit a 501(c)(3) determination letter from the I.R.S. upon request.

19. Notification of Local Commission: The applicant must notify their local historical commission and local historic district commission (if applicable) to obtain written support before Application is submitted. Attach letter(s) of support with Application.

20. Professional Design Services: The applicant must retain the services of a preservation architect or landscape architect to prepare outline plans and specifications for Application, and to provide professional design services throughout the duration of the project.

Applicant-Recipient

Date

by _____
Authorized Signature (in blue pen)

SECTION III – GRANT REQUEST

A. Proposed Scope of Work

1. TYPE OF PROJECT (check only one)

Pre-Development

Development

Acquisition

2. PROJECT DESCRIPTION

Briefly describe the proposed grant-assisted work.

Has a feasibility study, preservation plan or historic structure report been prepared for this property? If yes, include copy with Application.

Yes

No

3. GROUND DISTURBANCE (check one and submit additional information per Instructions)

No, my project will NOT include Ground Disturbance

Yes, my project WILL or MAY include Ground Disturbance

If Yes, please include with your application:

- a. a description of the proposed ground disturbance
- b. a detailed plan showing the exact location of proposed land disturbance
- c. a description of the extent of previous land disturbances in the area, if known

4. GRANT PROJECT COST ESTIMATE (Complete a, b, OR c below)

a. Pre-Development Projects:

For Pre-Development Projects, consultants and architects cannot be pre-selected. MHC requires an open selection process in the selection of consultants and architects paid with state grant funds.

- Consultant/Architect \$
- \$
- \$
- TOTAL \$

b. Development Projects:

For development projects, contractors and conservators cannot be pre-selected. MHC requires an open selection process in the selection of preservation contractors and conservators paid with state grant funds. Please list development project costs according to CSI division & trade category. Contingency costs are not eligible.

• Div. 1 - Gen'l Reqs	\$
• Div.	\$
• Div.	\$
• Div.	\$
• Div.	\$
• Div.	\$
•	\$
•	\$
•	\$
TOTAL	\$

Who prepared cost estimates?

Name:

Occupation:

c. Acquisition Projects:

• Acquisition Cost	\$
--------------------	----

5. PROJECT PERIOD

See Project Schedule for allowed project duration.

Beginning Date (not before July 1, 2022)

End Date (not after June 30, 2023)

B. Grant Request

1. If applying for a 50% Match:

Funding Requested	\$	(50%)
Applicant Share	\$	(50%)
Total Project Cost (TPC)	\$	(100%)
Cash Flow	\$	(25%)
Applicant Share + Cash Flow	\$	(75%)

NOTE: Applicants must be prepared to have funds available greater than their share in order to have an adequate cash flow for the needs of the project during research or construction. Matching funds equal to or greater than 75% of the estimated total project cost (50% Applicant Share + 25% Cash Flow) for the grant-assisted portion of the project MUST be in place at the time the Application is submitted.

If grant amount requested is for a component of a larger project, please indicate overall project cost.

\$

2. If establishing an Endowment:

NOTE: Due to current limited funding, the endowment option is unlikely to be offered. Make certain to complete the 50% option above.

Funding Requested	\$	(75%)
Applicant Share	\$	(25%)
Total Project Cost (TPC)	\$	(100%)
Endowment Commitment	\$	(25% of TPC)

The endowment fund must be created with new funds.

C. Matching Share Source(s)

NOTE: Due to the reimbursement nature of the program, applicants must be prepared to have funds available greater than their share in order to have adequate cash flow for the needs of the project during research or construction. Matching funds equal to or greater than 75% of the estimated total project cost for the grant-assisted portion of the project MUST be in place at the time the Application is submitted. The amounts listed below must total 75% of the estimated Total Project Cost.

Source Amount: \$

Kind: Date available:

Attached is a grant award letter, bank loan commitment letter, or equivalent from:

Source: Amount: \$

Kind: Date available:

Attached is a grant award letter, bank loan commitment letter, or equivalent from:

Source: Amount: \$

Kind: Date available:

Attached is a grant award letter, bank loan commitment letter, or equivalent from:

D. Procurement Requirements (see Application Instructions)

Method of Procurement: (check only one; municipalities must use municipal bidding)

Municipal Bidding

Small Purchase

Competitive Bid

E. Administrative and Financial Management Capabilities (see Application Instructions)

F. Statement of Financial Need (see Application Instructions)

SECTION IV – PROJECT DESCRIPTION & TECHNICAL PLANNING

Include Section IV as separate attachments

A. Brief Overview Statement

B. Property Summary

1. Brief Property Description
2. History
3. Significance

C. Conditions Assessment

1. Survey of Physical Conditions
2. Photographic Documentation of Conditions. Printed current photos must include:
 - each elevation of the resource
 - detailed photographs of significant materials
 - deteriorated conditions
 - major alterations
 - examples of interior spaces sufficient to convey the property's integrity
3. Prioritized Needs
4. Potential for Loss or Destruction

D. Project Scope

1. Proposed Project Scope of Work
2. Appropriateness of Proposed Work (Pre-Development and Development Projects only)
3. Use of Traditional Materials (Development Projects only)

E. Draft RFP (Pre-Development projects), or Outline Plans and Specifications (Development projects), or a Real Estate Appraisal (Acquisition projects)

MPPF ROUND 28 APPLICATION CHECKLIST

For Application to be considered complete, **ALL** of the following items must be included with your request. This completed checklist must also be submitted as part of the Application.

SECTION I – PROJECT OVERVIEW

A. Property Info

- 1. Property Name
- 2. Level of Significance
- 3. Property Use—(Checklist, Use Statement and Accessibility Statement)
- 4. Supporting Documentation (Include as separate attachments)
 - a. Color Images (printed AND on a USB flash drive)
 - o each elevation of the resource
 - o detailed photographs of proposed project areas
 - b. Currently existing MHC Inventory Form. Search MACRIS here: <http://mhc-macris.net/Towns.aspx?Page=towns.asp>
 - c. Location Map
 - d. Directions to the property

B. Applicant and Owner Information

- 1. Applicant
- 2. Owner Information
- 3. Project Participants
- 4. Supporting Documentation (*for Nonprofits ONLY*)
 - a. 501(C)(3) IRS Determination Letter
 - b. Current Operating Budget
 - c. Existing Endowment Disclosure (if applicable)
 - d. Massachusetts Substitute Form W-9 “Request for Taxpayer Identification Number and Certification”

SECTION II – PROJECT AUTHORIZATION

A. Authorization

B. Certificate of Authorization for MHC Contract

C. Certificate of Authorization for Preservation Restriction

D. Preservation Restriction (PR) Information (Include as separate attachment)

If perpetual MHC Preservation Restriction exists:

- 1. Copy of legally recorded, existing PR
- 2. Current copy of Assessor’s Map & any legally recorded plot plans or surveys that may exist

If perpetual MHC Preservation Restriction does NOT exist:

- 1. Copy of legally recorded Deed with deed citation.
- 2. Any existing restrictions on the property.
- 3. Current Assessor’s Map & any legally recorded plot plans or surveys that may exist
- 4. Letter of intent to execute & record the required PR (interior and exterior of building/ resource & associated land) signed by the owners and others with interest in the property such as mortgage
- 5. Certified copy of vote to enter into PR (for municipalities) OR Town Meeting warrant article & meeting date.
- 6. Legal opinion prepared by Applicant’s attorney containing the following:
 - a. The legal boundary description.
 - b. Assurance that a deed restriction for the property can be recorded in the Registry of Deeds.
 - c. Assurance that this Preservation Restriction will not be subordinate to any other restrictions, which may already be on the property.
 - d. List the correct names of the owners, and the correct names of all those who have an interest in the property who should be signatories to the Preservation Restriction, including mortgagees, if any

E. Letters of Support (Include as separate attachment)

Public Support Letters

LHC & LHDC (if applicable) Support Letter (s)

F. Assurances of Compliance

SECTION III – GRANT REQUEST

A. Proposed Scope of Work

- 1. Type of Project
- 2. Project Description
- 3. Ground Disturbance

- 4. Grant Project Cost Estimate
- 5. Project Period

B. Grant Request

C. Matching Share Source(s) Matching Share Letter(s) OR Town Meeting warrant article & meeting date (if applicable)

D. Procurement Requirements

E. Administrative and Financial Management Capabilities

F. Statement of Financial Need

SECTION IV – PROJECT DESCRIPTION & TECHNICAL PLANNING

A. Brief Overview Statement

B. Property Summary

C. Conditions Assessment INCLUDING PHOTOS

D. Project Scope

E. Draft RFP (*Pre-Development Projects*), or Outline Plans & Specifications (*Development Projects*) or a RE Appraisal (*Acquisition projects*)

Request for Taxpayer Identification Number and Certification

Completed form should be given to the requesting department or the department you are currently doing business with.

Please print or type

Name (List legal name, if joint names, list first & circle the name of the person whose TIN you enter in Part I-See **Specific Instruction** on page 2)

Business name, if different from above. (See **Specific Instruction** on page 2)

Check the appropriate box: Individual/Sole proprietor Corporation Partnership Other ▶

Legal Address: number, street, and apt. or suite no. **Remittance Address:** if different from legal address number, street, and apt. or suite no.

City, state and ZIP code

Phone # () Fax # () Email address:

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. For individuals, this is your social security number (SSN). **However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instruction on page 2.** For other entities, it is your employer identification number (EIN). If you do not have a number, see **How to get a TIN** on page 2.
Note: If the account is in more than one name, see the chart on page 2 for guidelines on whose number to enter.

Social security number

□□□-□□-□□□□

OR

Employer identification number

□□-□□□□□□

Vendors:
Dunn and Bradstreet Universal Numbering System (DUNS)

DUNS

□□□□□□□□

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 Services (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 an U.S. person (including an U.S. resident alien).
- I am currently a Commonwealth of Massachusetts's state employee: (check one): No ___ Yes ___ If yes, **in compliance with** the State Ethics Commission **requirements**.

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.

Sign Here	Authorized Signature ▶	Date ▶
------------------	-------------------------------	---------------

Purpose of Form

A person who is required to file an information return with the IRS must get your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to give your correct TIN to the person requesting it (the requester) and, when applicable, to:

- Certify the TIN you are giving is correct (or you are waiting for a number to be issued).
- Certify you are not subject to backup withholding

If you are a foreign person, use the appropriate Form W-8. See Pub 515, Withholding of Tax on Nonresident Aliens and Foreign Corporations.

What is backup withholding? Persons making certain payments to you must withhold a designated percentage, currently 28% and pay to the IRS of such payments under certain

conditions. This is called "backup withholding." Payments that may be subject to backup withholding include interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

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 not be subject to backup withholding. **Payments you receive will be subject to backup withholding if:**

- You do not furnish your TIN to the requester, or
- You do not certify your TIN when required (see the Part II instructions on page 2 for details), or
- The IRS tells the requester that you furnished an incorrect TIN, or
- The IRS tells you that you are subject to backup withholding because you did not report all your 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 the Part II instructions on page 2.

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

Name. If you are an individual, you must generally enter the name shown on your social security card. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first and then circle the name of the person or entity whose number you enter in Part I of the form.

Sole proprietor. Enter your **individual** name as shown on your social security card on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name" line.

Limited liability company (LLC). If you are a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Treasury regulations section 301.7701-3, **enter the owner's name on the "Name" line.** Enter the LLC's name on the "Business name" line.

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

Other entities. Enter your business name as shown on required Federal tax documents on the "Name" line. 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 the "Business name" line.

Part I - Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box.

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

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

If you are an **LLC** that is **disregarded as an entity** separate from its owner (see **Limited liability company (LLC)** above), and are owned by an individual, enter your SSN (or "pre-LLC" EIN, if desired). If the owner of a disregarded LLC is a corporation, partnership, etc., enter the owner's EIN.

Note: See the chart on this page 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 Social Security Administration office. Get **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 get Forms W-7 and SS-4 from the IRS by calling 1-800-TAX-FORM (1-800-829-3676) or from the IRS's Internet Web Site www.irs.gov.

If you do not have a TIN, 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: Writing "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Part II - Certification

To establish to the paying agent that your TIN is correct or you are a U.S. person, or resident alien, sign Form W-9.

For a joint account, only the person whose TIN is shown in Part I should sign (when required).

Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

Dunn and Bradstreet Universal Numbering System (DUNS) number requirement –

The United States Office of Management and Budget (OMB) requires all vendors that receive federal grant funds have their DUNS number recorded with and subsequently reported to the granting agency. If a contractor has multiple DUNS numbers the contractor should provide the primary number listed with the Federal government's Central Contractor Registration (CCR) at www.ccr.gov. Any entity that does not have a DUNS number can apply for one online at <http://www.dnb.com/us/> under the DNB D-U-N Number Tab.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to give your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA or MSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, and the District of Columbia to carry out their tax laws.

You must provide your TIN whether or not you are required to file a tax return. Payers must generally withhold a designated percentage, currently 28% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.

What Name and Number to Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹ The minor ²
3. Custodian account of a minor (Uniform Gift to Minors Act)	The grantor-trustee ¹
4. a. The usual revocable savings trust (grantor is also trustee)	The actual owner ¹
b. So-called trust account that is not a legal or valid trust under state law	
5. Sole proprietorship	The owner ³
For this type of account:	Give name and EIN of:
6. Sole proprietorship	The owner ³
7. A valid trust, estate, or pension trust	Legal entity ⁴
8. Corporate	The corporation
9. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
10. Partnership	The partnership
11. A broker or registered nominee	The broker or nominee
12. 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

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, but you may also enter your business or "DBA" name. You may use either your SSN or EIN (if you have one).

⁴ List first and circle the name of the legal 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.)

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.

If you have questions on completing this form, please contact the Office of the State Comptroller. (617) 973-2468.

Upon completion of this form, please send it to the Commonwealth of Massachusetts Department you are doing business with.