

# Mayor and Council Work Session and Executive Session December 1, 2020 Agenda

*"The City of Hagerstown will promote a diverse, business-friendly, and sustainable community with clean, safe, and strong neighborhoods."*

*"The City of Hagerstown shall be the model provider of the most efficient and highest quality customer services to be known as the municipal location of choice for all"*

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In accordance with CDC guidelines, attendees are required to wear face coverings, and seating is limited to provide social distancing.

\*\*\*\*\*

"The secret of change is to focus all of your energy, not on fighting the old, but on building the new." Socrates

## EXECUTIVE SESSION

**3:30 PM** 1. EXECUTIVE SESSION

## 4:00 PM WORK SESSION

1. Proclamations:  
World AIDS Day  
Dennis Miller Volunteer Award

**4:10 PM** 2. Governor's Maryland Strong Economic Recovery Initiative: Funding to Main Street Districts - *Jill Thompson, Director of Community and Economic Development, and Kaitlin Bell, Economic Development Specialist*

**4:20 PM** 3. Skatepark Task Force: Report and Recommendation - *Rodney Tissue, City Engineer, and Skatepark Task Force Members*

## CITY ADMINISTRATOR'S COMMENTS

## MAYOR AND COUNCIL COMMENTS

## ADJOURN

**REQUIRED MOTION  
MAYOR AND CITY COUNCIL  
HAGERSTOWN, MARYLAND**

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**Topic:**

EXECUTIVE SESSION

**Mayor and City Council Action Required:**

**Discussion:**

**Financial Impact:**

**Recommendation:**

**Motion:**

**Action Dates:**

**ATTACHMENTS:**

**File Name**

December\_1\_\_2020\_Executive\_Session.pdf

**Description**

Executive Session Agenda



**EXECUTIVE SESSION**

**MAYOR & CITY COUNCIL**

**DECEMBER 1, 2020**

**AGENDA**

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3:30 p.m. EXECUTIVE SESSION

1. To consider a matter that concerns the proposal for a business or industrial organization to locate, expand, or remain in the State; #4  
*\*Business proposal*

**\*AUTHORITY: Annotated Code of Maryland, General Provisions Article: Section 3-305(b)**  
**(Subsection is noted in parentheses)**

# CITY OF HAGERSTOWN, MARYLAND

**PUBLIC BODY:** Mayor & City Council **DATE:** December 1, 2020 .

**PLACE:** Council Chamber, 2<sup>nd</sup> floor, City Hall **TIME:** 3:30 pm .

**AUTHORITY:** ANNOTATED CODE OF MARYLAND, GENERAL PROVISIONS ARTICLE: Section 3-305(b) :

1. To discuss:
  - ☐ (i) the appointment, employment, assignment, promotion, discipline, demotion, compensation, removal, resignation or performance evaluation of appointees, employees, or officials over whom it has jurisdiction; or
  - ☐ (ii) any other personnel matter that affects 1 or more specific individuals;
- ☐ 2. To protect the privacy or reputation of individuals with respect to a matter that is not related to public business;
- ☐ 3. To consider the acquisition of real property for a public purpose and matters directly related thereto;
- ☒ 4. To consider a matter that concerns the proposal for a business or industrial organization to locate, expand, or remain in the State;
- ☐ 5. To consider the investment of public funds;
- ☐ 6. To consider the marketing of public securities;
- ☐ 7. To consult with counsel to obtain legal advice;
- ☐ 8. To consult with staff, consultants, or other individuals about pending or potential litigation;
- ☐ 9. To conduct collective bargaining negotiations or consider matters that relate to the negotiations;
- ☐ 10. To discuss public security, if the public body determines that public discussions would constitute a risk to the public or public security, including:
  - (i) the deployment of fire and police services and staff; and
  - (ii) the development and implementation of emergency plans;
- ☐ 11. To prepare, administer or grade a scholastic, licensing, or qualifying examination;
- ☐ 12. To conduct or discuss an investigative proceeding on actual or possible criminal conduct; or
- ☐ 13. To comply with a specific constitutional, statutory, or judicially imposed requirement that prevents public disclosures about a particular proceeding or matter; or
- ☐ 14. Before a contract is awarded or bids are opened, discuss a matter directly related to a negotiation strategy or the contents of a bid or proposal, if public discussion or disclosure would adversely impact the ability of the public body to participate in the competitive bidding or proposal process.
- ☐ 15. Administrative Function

**REQUIRED MOTION  
MAYOR AND CITY COUNCIL  
HAGERSTOWN, MARYLAND**

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**Topic:**

Proclamations:

World AIDS Day

Dennis Miller Volunteer Award

**Mayor and City Council Action Required:**

**Discussion:**

**Financial Impact:**

**Recommendation:**

**Motion:**

**Action Dates:**

**REQUIRED MOTION  
MAYOR AND CITY COUNCIL  
HAGERSTOWN, MARYLAND**

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**Topic:**

Governor's Maryland Strong Economic Recovery Initiative: Funding to Main Street Districts - *Jill Thompson, Director of Community and Economic Development, and Kaitlin Bell, Economic Development Specialist*

**Mayor and City Council Action Required:**

**Discussion:**

At the December 1, 2020 Work Session, staff will review a proposed DRAFT Main Street Hagerstown Business Stabilization Grant Program that is conditional on receiving special COVID-19 funding from the Governor's Maryland Strong: Economic Recovery Initiative (MD-SERI).

Staff have applied to the Maryland Department Housing and Community Development (DHCD) for business assistance funding available for designated Main Street Maryland districts as part of the Governor's initiative.

Staff applied for the maximum grant amount of \$500,000. No City match is required. It is not yet known if the City will receive State funding, and the State has communicated that funding announcements will begin no later than November 30, 2020.

With the Mayor and City Council support, staff recommend using 100% of awarded funding for a Main Street Hagerstown Business Stabilization Grant Program. Following a funding announcement and as soon as City and State requirements allow, staff will work expeditiously to get the funding in the hands of businesses as quickly as possible.

Staff will review the proposed, draft program in more detail during the work session.

**Financial Impact:**

No City match is required.

**Recommendation:**

Staff recommend using 100% of awarded funding for a Main Street Hagerstown Business Stabilization Grant Program.

**Motion:**

**Action Dates:**

**ATTACHMENTS:****File Name**

120120\_MCC\_paket\_MD\_SERI\_Main\_Street\_Grant.pdf

**Description**

120120\_MD\_SERI\_Main  
Street Grant



## CITY OF HAGERSTOWN, MARYLAND

Department of Community and Economic Development

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TO: Scott Nicewarner, City Administrator

FROM: Jill Thompson, Director of Community & Economic Development  
Kaitlin Bell, Economic Development Specialist

DATE: November 24, 2020

RE: Governor's Maryland Strong Economic Recovery Initiative: Funding to Main Street Districts

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At the December 1, 2020 Work Session, staff will review a proposed DRAFT Main Street Hagerstown Business Stabilization Grant Program that is conditional on receiving special COVID-19 funding from the Governor's Maryland Strong: Economic Recovery Initiative (MD-SERI).

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With the Mayor and City Council support, staff recommend using 100% of awarded funding for a Main Street Hagerstown Business Stabilization Grant Program. Following a funding announcement and as soon as City and State requirements allow, staff will work expeditiously to get the funding in the hands of businesses as quickly as possible.

Staff will review the proposed, draft program in more detail during the work session.

Attached: DRAFT Proposed Main Street Hagerstown Business Stabilization Grant Program Guidelines and Application Form

c: Michelle Hepburn, Director of Finance



# Main Street Business Stabilization Grant Program

**DRAFT - SUBJECT TO CHANGE**

Main Street Hagerstown is soliciting grant applications from non-profit and for profit businesses that are in good standing with the City and State and are located in the Main Street District (a zone map is attached to this application for your reference). These funds will be distributed on a rolling basis until allocated program funds have been dispersed into the designated district or until **March 1, 2021**. The grant can fund eligible expenses and purchases made from **October 1, 2020 to March 1, 2021**. The grant, with a maximum funding amount of \$10,000/business, will be administered to businesses in order to assist in the ability to sustain, adjust, and bolster their day to day operations as well as operations that continue to be adjusted to address COVID-19 restrictions and prevention methods.

## Eligibility:

- Must be located in the Main Street District.
- May be a non-profit organization or for-profit business.
- Costs related to capital improvements, operations in order for the business to continue to safely operate, expand operations and/or adapt their business model to respond to changes due to COVID-19 restrictions and prevention, rent payment, utilities, payroll, and to purchase services such as professional cleaning services, marketing consultant services, etc.
- Maximum funding request is \$10,000.
- Must be in good standing with the City of Hagerstown and the State of Maryland.
- New businesses must have an executed lease and must have a Use and Occupancy permit by March 1, 2021.
- Applicants may not include bail bonds businesses, hookah shops, adult bookstores, or other adult businesses.
- All items, products, or services being requested cannot have not been previously funded or fulfilled by additional grant funding resources. The accountability of responsible use of funds is final submission and verification of receipts.

**BUSINESSES – DO NOT APPLY USING  
THIS FORM.  
Draft Only & Subject to Change**

## Steps to Apply and Receive Funding:

- Fill out the application, supplied W-9, and vendor form.
- Submit the application before **March 1, 2021**. Approvals will be made quickly and on a rolling basis.
- If your application is approved, you will receive a Grant Award Letter detailing that you are to purchase the products or services outlined in your application.
- Submit the receipts/invoices for the purchased products or services before **April 5, 2021** in order to receive the approved amount of grant funding. **Date of each receipt must show expense occurred after October 1, 2020.**
- The City will disburse the approved amount when the receipts and invoices are submitted and approved.



## Main Street Business Stabilization Grant Program

\*Required

Business Name\*: \_\_\_\_\_

Contact Name\*: \_\_\_\_\_

Title\*: \_\_\_\_\_

Address\*: \_\_\_\_\_

Phone Number\*: \_\_\_\_\_

Email\*: \_\_\_\_\_

Amount Requested\*: \_\_\_\_\_  
(max of \$10,000)

**BUSINESSES – DO NOT APPLY USING  
THIS FORM.  
Draft Only & Subject to Change**

Is your business located within the Main Street District\*? Yes \_\_\_\_\_ No \_\_\_\_\_

Are you continuing to operate, even if on limited basis?\* Yes \_\_\_\_\_ No \_\_\_\_\_

If no, have you made a decision to close your business?\* Yes \_\_\_\_\_ No \_\_\_\_\_

Businesses will be asked to make a good faith effort to retain/rehire employees and have willing intentions to continue operating the business for at least the next 12 months. Do you intend to remain open within the next 12 months? \* Yes \_\_\_\_\_ No \_\_\_\_\_

How many employees did you have on January 1, 2020?\* Full Time \_\_\_\_\_ Part Time \_\_\_\_\_

How many employees are you actively working to retain and/or rehire?\* Full Time \_\_\_\_\_ Part Time \_\_\_\_\_

Please indicate the impact of COVID-19 on your Gross Revenues\*:

Average Monthly Gross Revenues in 2019\*: \$ \_\_\_\_\_

Average Monthly Gross Revenues in 2020 (to date)\*: \$ \_\_\_\_\_

% Change\*: \_\_\_\_\_ %

Funding Sources and Grants you have received since March 1, 2020\*: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

continued on pg. 3

Please describe how your business has been impacted by the COVID-19 Pandemic and how this grant would benefit the stabilization of your business.\*

BUSINESSES – DO NOT APPLY USING  
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Draft Only & Subject to Change

Please use this worksheet to show how your business will use the funds, and how your funding request aligns with the eligible uses.\* (List only intended expenses through April 5, 2021.)

Requested Amount:

Purpose:

\$ \_\_\_\_\_

Wages for Current Employees for up to 20 weeks  
(e.g. 10 employees x 40 hours per week x \$xx/hour x 20 weeks)

\$ \_\_\_\_\_

Rent or Mortgage for up to 5 months  
(e.g. \$1,000 monthly rent x 5 months)

\$ \_\_\_\_\_

Utilities and/or Insurance for up to 5 months  
(e.g. \$120 electric x 5 months)

\$ \_\_\_\_\_

COVID-19 PPE Supplies/Equipment for up to 5 months  
(e.g. masks, gloves, plexiglass, shields, sanitizer, etc.)

\$ \_\_\_\_\_

Capital Improvements (please list)  
(e.g. physical improvements to tenant space)

\$ \_\_\_\_\_

Other Operating Expenses/Professional Services Expenses  
(please list)  
(e.g. to safely operate, expand operations, and/or adapt/respond to COVID-19)

\$ \_\_\_\_\_

Total Funding Request

continued on pg. 4

**By signing below I understand and accept the following terms:**

- I understand and accept that all items, products, or services I am requesting have not been previously funded or fulfilled by additional grant funding resources.
- I understand and accept that the accountability of responsible use of funds is final submission and verification of receipts.
- I understand and accept that my business must also be in good standing with the City and State to receive funding.
- I understand and accept that in order to receive grant reimbursement for my purchases I must submit a completed application, receive a Grant Approval Letter, and that I must have my receipts turned in by April 5, 2021
- I/We hereby certify that I/we have read and understand the information contained in the Application and meet the eligibility guidelines for the program. I/we pledge to make a good faith effort to retain/rehire employees to the level on January 1, 2020, and I/we have willing intentions to continue operating my/our business for at least the next 12 months, subject to further guidelines from the Maryland Governor and accompanying Governors Order(s). I/we also certify that the above information is true and correct and understand that any misinformation submitted or omitted could result in the dismissal of this request for program assistance. I/we understand that this application does not guarantee assistance and all eligibility guidelines, terms, and conditions must be met in order to receive benefits.
- Applicants must comply with all conditions indicated on their application form and in the published Main Street Hagerstown Business Stabilization Grant Guidelines and subsequent information provided in support of this application and eligibility criteria of the program. There may be additional supporting documentation requested by the review team at any time during the process.
- The Applicant further agrees to provide any additional documents that may be needed in the future if an audit is required. If an audit determines that grant funds were used for an ineligible, impermissible, or disallowed purpose, the recipient acknowledges that recipient is liable to and must reimburse the City of Hagerstown in the amount of the grant funds used for an ineligible, impermissible, or disallowed purpose.
- By signing below, I certify that the information above is true and correct, I agree to comply with the program requirements and eligibility as described in Main Street Hagerstown Business Stabilization Grant Guidelines and Application, and I understand that if my application is approved, failure to comply with said terms and conditions will result in termination of the Grant Award letter.

Authorized Signature\*:

Date: \_\_\_\_\_

Printed Name\*: \_\_\_\_\_

Date: \_\_\_\_\_

**BUSINESSES – DO NOT APPLY USING  
THIS FORM.  
Draft Only & Subject to Change**

**Please send the completed application, with the attached W-9, and Vendor Forms no later than March 1, 2021 to the address/email address below. If approved, receipts for approved purchases must be received no later than April 5, 2021. \***

**Address/Email Address:**

**Department of Community and Economic Development**  
14 N. Potomac Street, Suite 200A  
Hagerstown, MD 21740  
301-739-8577 ext. 111

**Email Address: [dced@hagerstownmd.org](mailto:dced@hagerstownmd.org)**

**Subject Line: Main Street Business Stabilization Grant Program Application**

*For any questions please contact:*

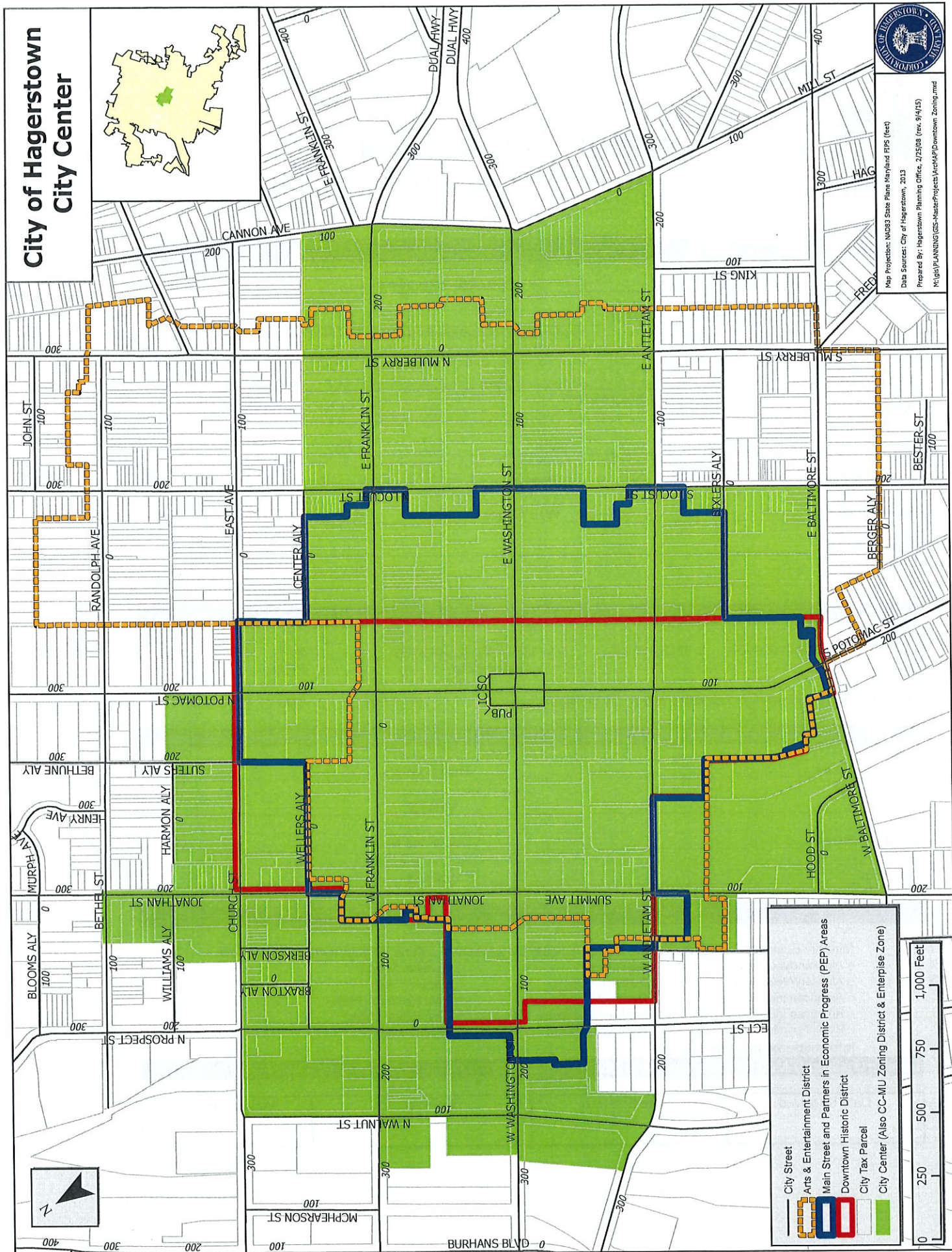
Doug Reaser  
Business Development Specialist  
[dreaser@hagerstownmd.org](mailto:dreaser@hagerstownmd.org)  
(240) 675-5076

Kaitlin Bell  
Economic Development Specialist  
[kbell@hagerstownmd.org](mailto:kbell@hagerstownmd.org)  
(240)-527-5001

# City of Hagerstown City Center



Map Projection: NAD83 State Plane Maryland FIPS (feet)  
Data Sources: City of Hagerstown, 2013  
Prepared By: Hagerstown Planning Office, 2/25/08 (rev. 9/4/15)  
M:\GIS\PLANNING\GIS-MasterProjects\AreaMap\Downtown\_Zoning.mxd



- City Street
- Arts & Entertainment District
- Main Street and Partners in Economic Progress (PEP) Areas
- Downtown Historic District
- City Tax Parcel
- City Center (Also CC-MU Zoning District & Enterprise Zone)





# Vendor Application

Phone 301-739-8577 Fax 301-733-1205

Date: \_\_\_\_\_

## Vendor Information

Employer Identification #/SSN# \_\_\_\_\_ Contractor's License #: \_\_\_\_\_

Individual Taxpayer Identification Number (ITIN) \_\_\_\_\_  
(only if you are a Permanent Resident Alien without a Social Security Account No.)

Individual or Company Name: \_\_\_\_\_

Legal Name: \_\_\_\_\_  
(if different from above Individual/Company Name)

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Contact Name: \_\_\_\_\_ Phone: ( ) \_\_\_\_\_ Fax: \_\_\_\_\_

E-Mail Address: \_\_\_\_\_ Web Address: \_\_\_\_\_

Remit to Address: \_\_\_\_\_

Terms: \_\_\_\_\_

## Legal Structure

☐ Sole Proprietor Independent ☐ Incorporated ☐ Limited Liability Company/  
Partnership ☐ Non-Profit ☐ Other \_\_\_\_\_

Are you or have you been an employee of the City of Hagerstown? ☐ Yes ☐ No

## References-Provide References of Companies to Whom You Have Supplied Your Goods and/or Services

Company Name: \_\_\_\_\_ Telephone No.: \_\_\_\_\_

Location: \_\_\_\_\_ Value \$: \_\_\_\_\_

Company Name: \_\_\_\_\_ Telephone No.: \_\_\_\_\_

Location: \_\_\_\_\_ Value \$: \_\_\_\_\_

☐

Minority Business Enterprise? (If so, please indicate the applicable criteria for your certification as such.)

- |                                                 |                                             |                                              |
|-------------------------------------------------|---------------------------------------------|----------------------------------------------|
| <input type="checkbox"/> Alaskan/Aleut Female   | <input type="checkbox"/> Black Male         | <input type="checkbox"/> Hispanic Female     |
| <input type="checkbox"/> Alaskan/Aleut Male     | <input type="checkbox"/> Disabled Female    | <input type="checkbox"/> Hispanic Male       |
| <input type="checkbox"/> American Indian Female | <input type="checkbox"/> Disabled Male      | <input type="checkbox"/> Near Eastern Female |
| <input type="checkbox"/> American Indian Male   | <input type="checkbox"/> Far Eastern Female | <input type="checkbox"/> Near Eastern Male   |
| <input type="checkbox"/> Black Female           | <input type="checkbox"/> Far Eastern Male   | <input type="checkbox"/> White Female        |

\*\* Informational purposes only

## For Purchasing & Materials Management Division Use Only

| Date Received | Date Entered | Entered by | Vendor Number |
|---------------|--------------|------------|---------------|
|               |              |            |               |

Form

**W-9**(Rev. October 2018)  
Department of the Treasury  
Internal Revenue Service**Request for Taxpayer  
Identification Number and Certification**► Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.Give Form to the  
requester. Do not  
send to the IRS.Print or type.  
See Specific Instructions on page 3.

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                     |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                     |
| 2 Business name/disregarded entity name, if different from above                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                     |
| 3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. <div style="display: flex; justify-content: space-between; margin-top: 10px;"> <div> <input type="checkbox"/> Individual/sole proprietor or single-member LLC         </div> <div> <input type="checkbox"/> C Corporation         </div> <div> <input type="checkbox"/> S Corporation         </div> <div> <input type="checkbox"/> Partnership         </div> <div> <input type="checkbox"/> Trust/estate         </div> </div> <div style="margin-top: 10px;"> <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► _____         </div> <p style="font-size: small;">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> <div style="margin-top: 10px;"> <input type="checkbox"/> Other (see Instructions) ► _____         </div> | 4 Exemptions (codes apply only to certain entities, not individuals; see Instructions on page 3):<br><br>Exempt payee code (if any) _____<br><br>Exemption from FATCA reporting code (if any) _____<br><br><i>(Applies to accounts maintained outside the U.S.)</i> |
| 5 Address (number, street, and apt. or suite no.) See Instructions.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Requester's name and address (optional)                                                                                                                                                                                                                             |
| 6 City, state, and ZIP code                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                     |
| 7 List account number(s) here (optional)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                     |

**Part I Taxpayer Identification Number (TIN)**

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the 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         |  |  |  |  |  |  |  |  |  |
|                                |  |  |  |  |  |  |  |  |  |
| or                             |  |  |  |  |  |  |  |  |  |
| Employer identification number |  |  |  |  |  |  |  |  |  |
|                                |  |  |  |  |  |  |  |  |  |

**Part II Certification**

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

**Sign  
Here**Signature of  
U.S. person ►

Date ►

**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](http://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<br>• Sole proprietorship, or<br>• 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,<br>• LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or<br>• 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 <sup>1</sup> | Generally, exempt payees 1 through 5 <sup>2</sup>                                                                                                                                                             |
| Payments made in settlement of payment card or third party network transactions        | Exempt payees 1 through 4                                                                                                                                                                                     |

<sup>1</sup> See Form 1099-MISC, Miscellaneous Income, and its Instructions.

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

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

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

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

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

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

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

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

G—A real estate investment trust

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

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

J—A bank as defined in section 581

K—A broker

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

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

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

## Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. 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](http://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](http://www.irs.gov/Businesses) and clicking on Employer Identification Number (EIN) under Starting a Business. Go to [www.irs.gov/Forms](http://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](http://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 <sup>1</sup> |
| 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 <sup>2</sup>                                                                                  |
| 5. a. The usual revocable savings trust (grantor is also trustee)                                              | The grantor-trustee <sup>1</sup>                                                                        |
| b. So-called trust account that is not a legal or valid trust under state law                                  | The actual owner <sup>1</sup>                                                                           |
| 6. Sole proprietorship or disregarded entity owned by an individual                                            | The owner <sup>3</sup>                                                                                  |
| 7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A)) | The grantor <sup>4</sup>                                                                                |
| 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 <sup>4</sup>                                                                               |
| 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)(B))                                          | The trust             |

<sup>1</sup> 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.

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup> 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.

<sup>4</sup> 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](mailto: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](mailto:spam@uce.gov) or report them at [www.ftc.gov/complaint](http://www.ftc.gov/complaint). You can contact the FTC at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see [www.IdentityTheft.gov](http://www.IdentityTheft.gov) and Pub. 5027.

Visit [www.irs.gov/identitytheft](http://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.

**REQUIRED MOTION  
MAYOR AND CITY COUNCIL  
HAGERSTOWN, MARYLAND**

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**Topic:**

Skatepark Task Force: Report and Recommendation - *Rodney Tissue, City Engineer, and Skatepark Task Force Members*

**Mayor and City Council Action Required:**

**Discussion:**

**Financial Impact:**

**Recommendation:**

**Motion:**

**Action Dates:**

**ATTACHMENTS:**

**File Name**

Skatepark\_Task\_Force\_Report.pdf

**Description**

Skatepark Task Force:  
Report and  
Recommendation



# CITY OF HAGERSTOWN, MARYLAND

Department of Parks and Engineering

December 1, 2020

TO: Scott Nicewarner, City Administrator  
FROM: Rodney Tissue, Director *Ren*  
RE: Skatepark Task Force: Report and Recommendation

Many communities have skateparks, including several local ones in Frederick (2), Waynesboro, Chambersburg (2), Urbana, Gaithersburg (3), and Leesburg. Skateparks are shown to reduce illicit behavior, provide safe environment for a portion of the population not served by conventional parks, offer health benefits for the users and even have positive economic impact.

In August, the Mayor and Council appointed a Task Force to study the issue in a comprehensive manner and report their findings back to the Mayor and Council.

Attached is the final report from the Task Force for your review that they will present for the Mayor and Council at the December 1<sup>st</sup> work session. Also attached is a letter of recommendation from the Hagerstown Youth Advisory Council.

This Task Force has been very diligent; we met six (6) times to discuss the issues related to the skatepark including location, cost, funding, insurance, operation and maintenance. The participating members all had good insight and input into the process and they actively sought additional community involvement and financial donations. I feel that after having worked through the many issues with the Task Force, they have given us a model that is as likely to succeed.

I look forward to their presentation.

Attachments: \* PowerPoint Handout

\* HYAC Letter

c: Task Force Members  
Mark Haddock  
Jonathan Kerns  
Amy Riley

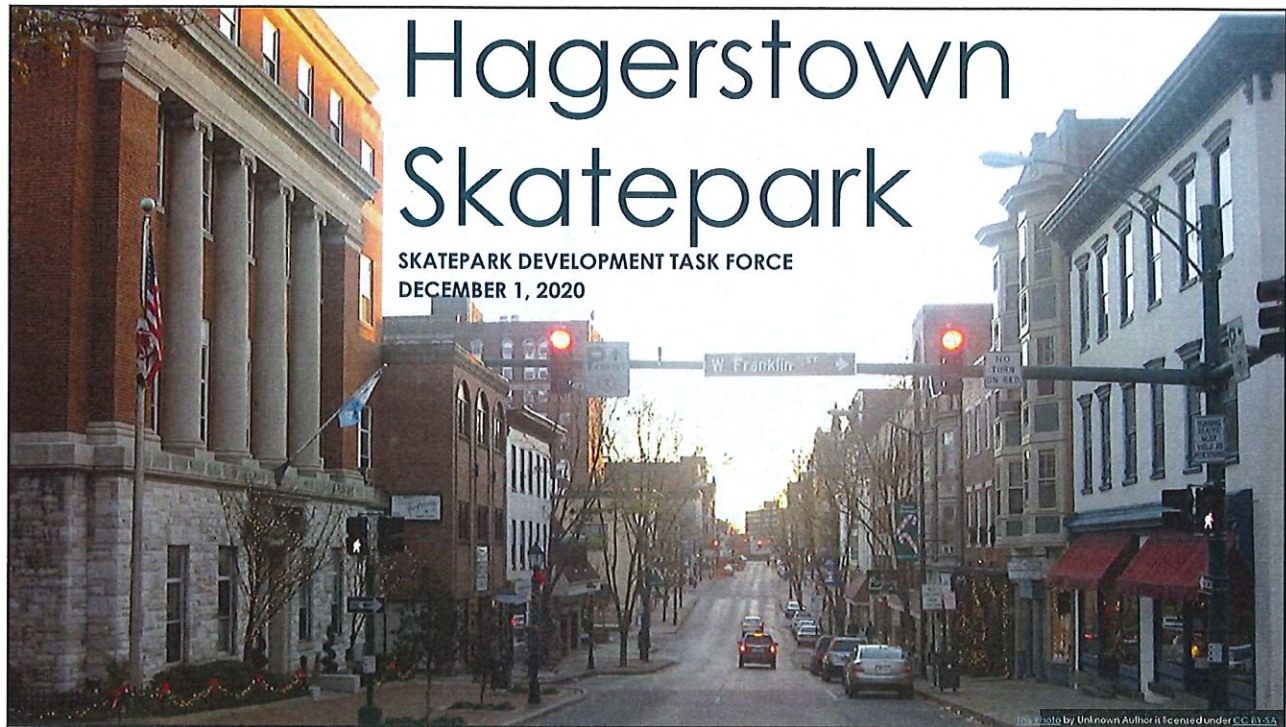
## Parks and Recreation Division

351 North Cleveland Avenue • Hagerstown, MD 21740  
Ph: 301.739.8577 Ext. 169 • Fax: 301.790.0171

## Engineering Division

1 East Franklin Street • Hagerstown, MD 21740-4817  
Ph: 301.739.8577 Ext. 125





## Hagerstown Skatepark Task Force Members

### City Council Appointed Members:

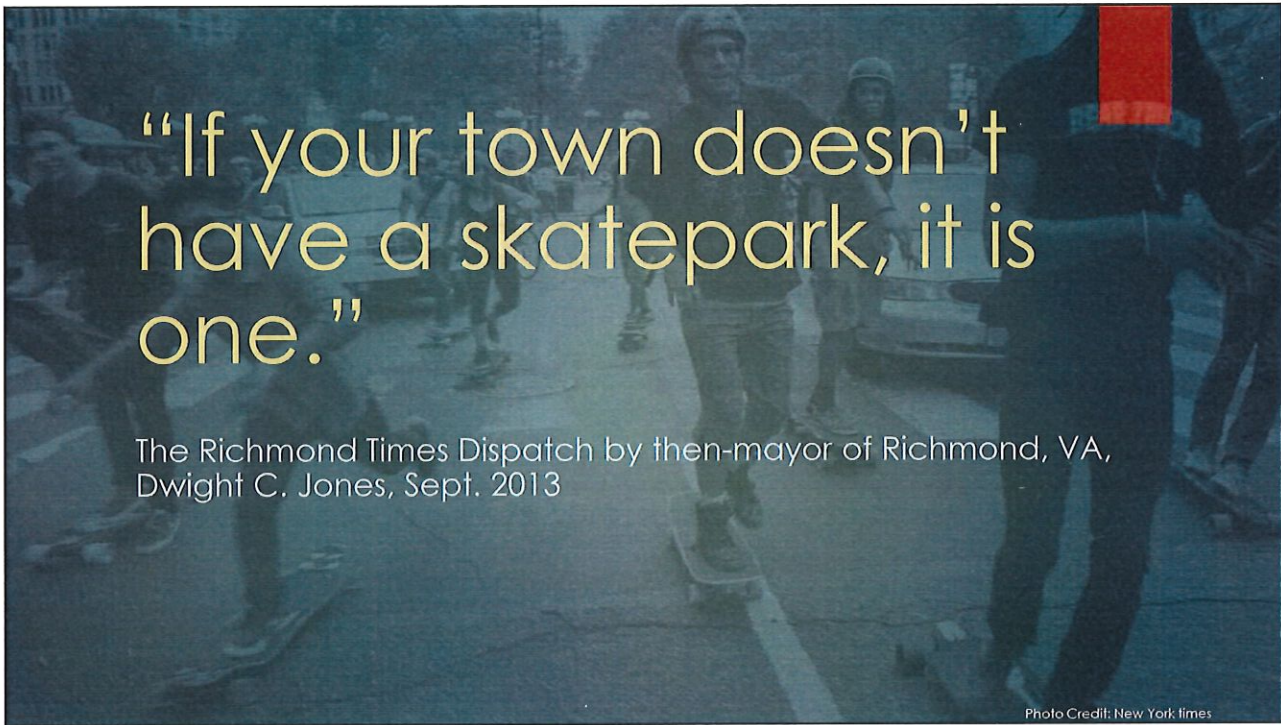
- Philip Scolaro
- Ryan McAllister
- Cynthia Burton
- Josh Kebe
- Martin Price

### City Representative

- Rodney Tissue (Director of Parks and Engineering)

### Later Added Members

- Dustin Socks
- Will Boyer



“If your town doesn’t  
have a skatepark, it is  
one.”

The Richmond Times Dispatch by then-mayor of Richmond, VA,  
Dwight C. Jones, Sept. 2013

Photo Credit: New York times

## Skatepark Benefits

Skateboarding is  
a healthy,  
athletic activity

Skateboarding  
improves mental  
health

Skateparks  
facilitate a  
sense of  
community

Action sports  
encourage  
resilience

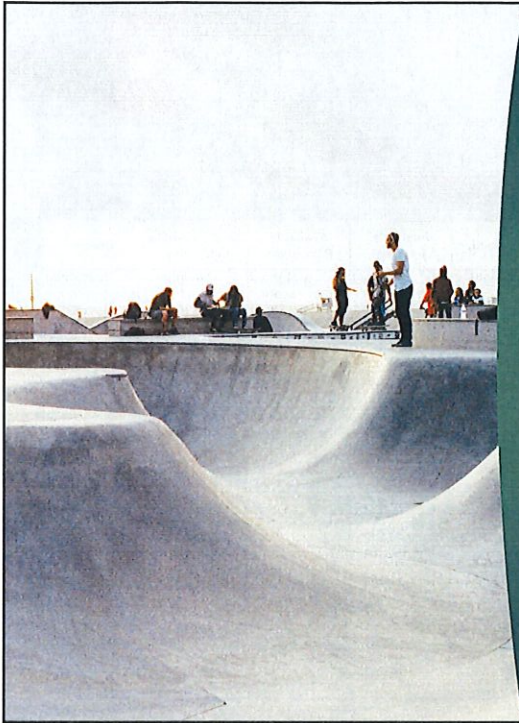
Skatepark sports  
are known for  
their diverse  
population

Low economic  
barriers

No Age Limit

Future  
Professional  
Athletes!

Many Sports  
enjoy  
skateparks



## Considerations



LOCATION



TYPE OF PARK  
DESIGN



ALL WHEEL  
SPORTS



REGULATIONS



MAINTENANCE



COST

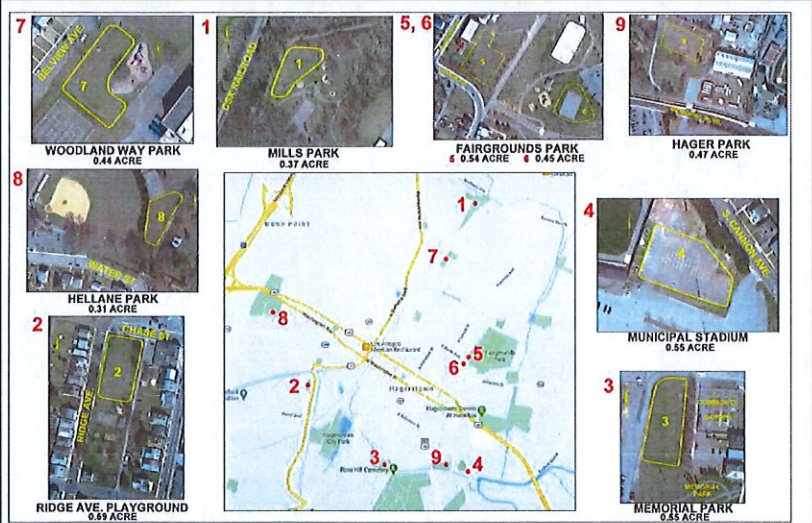


TIMELINE



PUBLIC INPUT

## Location Considerations



3

# Location Scoring Matrix

| SITE                                       | TOTAL WEIGHTED SCORE | 10<br>Visibility from Public Streets |                      | 9<br>Accessibility for youth with no cars |                     | 8<br>CDBG eligible funding area |                     | 7<br>Proximity to Residences |                     | 6<br>Adequate Size |                     | 5<br>Available Parking |                     | 4<br>Available Restrooms |                     | 3<br>Other amenities in the area |                     | 2<br>Shade |                     |
|--------------------------------------------|----------------------|--------------------------------------|----------------------|-------------------------------------------|---------------------|---------------------------------|---------------------|------------------------------|---------------------|--------------------|---------------------|------------------------|---------------------|--------------------------|---------------------|----------------------------------|---------------------|------------|---------------------|
|                                            |                      | score                                | weighted score (X10) | score                                     | weighted score (X9) | score                           | weighted score (X8) | score                        | weighted score (X7) | score              | weighted score (X6) | score                  | weighted score (X5) | score                    | weighted score (X4) | score                            | weighted score (X3) | score      | weighted score (X2) |
| #1 Mills Park                              | 0                    |                                      | 0                    |                                           | 0                   |                                 | 0                   |                              | 0                   |                    | 0                   |                        | 0                   |                          | 0                   |                                  | 0                   |            | 0                   |
| #2 Ridge Avenue Park                       | 90                   |                                      | 0                    |                                           | 0                   |                                 | 0                   |                              | 0                   |                    | 0                   |                        | 0                   |                          | 0                   |                                  | 0                   |            | 0                   |
| #3 Memorial                                | 90                   |                                      | 0                    |                                           | 0                   |                                 | 0                   |                              | 0                   |                    | 0                   |                        | 0                   |                          | 0                   |                                  | 0                   |            | 0                   |
| #4 Municipal Stadium                       | 45                   |                                      | 0                    |                                           | 0                   |                                 | 0                   |                              | 0                   |                    | 0                   |                        | 0                   |                          | 0                   |                                  | 0                   |            | 0                   |
| #5 Fairgrounds Par-Entrance Building Site  | 90                   |                                      | 0                    |                                           | 0                   |                                 | 0                   |                              | 0                   |                    | 0                   |                        | 0                   |                          | 0                   |                                  | 0                   |            | 0                   |
| #6 Fairgrounds Park- Basketball Court Area | 90                   |                                      | 0                    |                                           | 0                   |                                 | 0                   |                              | 0                   |                    | 0                   |                        | 0                   |                          | 0                   |                                  | 0                   |            | 0                   |
| #7 Woodland Way Park                       | 0                    |                                      | 0                    |                                           | 0                   |                                 | 0                   |                              | 0                   |                    | 0                   |                        | 0                   |                          | 0                   |                                  | 0                   |            | 0                   |
| #8 Hellane Park                            | 90                   |                                      | 0                    |                                           | 0                   |                                 | 0                   |                              | 0                   |                    | 0                   |                        | 0                   |                          | 0                   |                                  | 0                   |            | 0                   |
| #9 Hager Park                              | 90                   |                                      | 0                    |                                           | 0                   |                                 | 0                   |                              | 0                   |                    | 0                   |                        | 0                   |                          | 0                   |                                  | 0                   |            | 0                   |

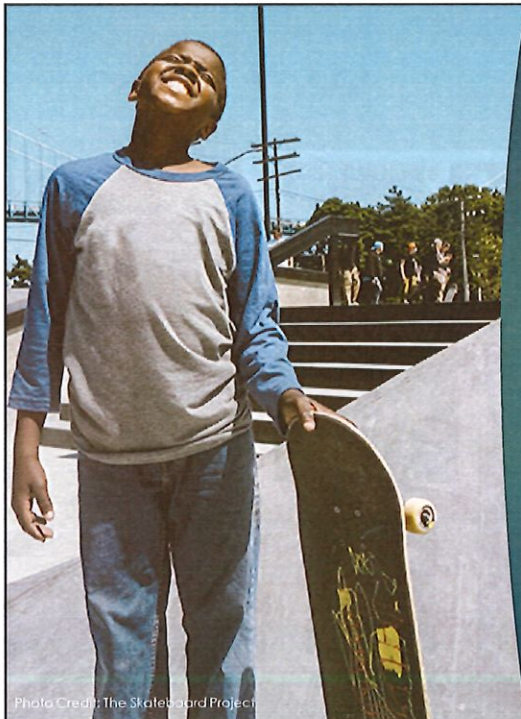


Photo Credit: The Skateboard Project

## Making Sense Of Scoring...

- ▶ **Notes:**
- ▶ **Scores:** 10: perfectly meets the criteria, 0: Does not meet it at all
- ▶ **Visibility:** Can you see it from a public street and is it easy to get to?
- ▶ **Accessibility:** Can kids with no cars get to it easily?
- ▶ **CDBG:** Based on neighborhood income, 10 if eligible, 5 if maybe eligible, 0 if not eligible
- ▶ **Proximity to Residences:** No homes are within 100 feet of the proposed skatepark?
- ▶ **Adequate Size:** At least 1/3 acre
- ▶ **Available Parking:** Is public parking available within 1/4 mile?
- ▶ **Restrooms:** Are public restrooms normally available within 1/4 mile?

## Proposed Location



## Design Goals

- ▶ **Inclusivity**
  - ▶ Accommodate multiple sports
  - ▶ Welcome diverse skill levels with a variety of difficulty components
  - ▶ Local riders will have an opportunity to be heard for design considerations
- ▶ **Safety**
  - ▶ Professional and experienced designers will ensure that maintenance is minimal and unnecessary weathering does not create hazards
  - ▶ Creating visible space helps parents supervise younger children from comfortable distances

## CONCEPT DESIGN



Remember:

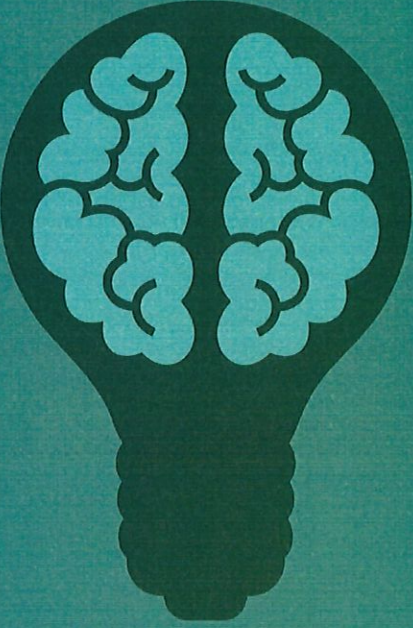
- This is a concept illustration serves only as a "place holder design".
- The actual design will be a product of community input.

## Construction Costs

- ▶ Overall Project Cost is Estimated at \$510,000 with placeholder design
  - ▶ Average cost per square foot rate is \$45
  - ▶ An RFP will go out with and a matrix will be used to select design/build firm
- ▶ Local civil engineer and site contractor will be utilized for site preparation

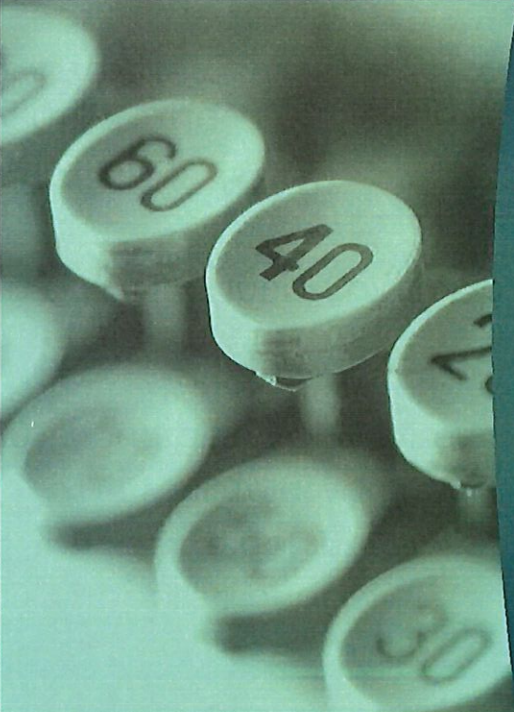


Photo Credit: Spohn Ranch Skateparks



## Funding

- ▶ Ensuring there is no cost to riders helps to address socio-economic barriers to access
- ▶ No City Taxpayer funds are proposed
- ▶ Grants
  - ▶ Federal: Community Development Block Grant (CDBG)
  - ▶ State: Maryland Project Open Space (POS)
  - ▶ Private: The Skatepark Project
- ▶ Fundraisers
- ▶ Business Donations



## We propose the City Council utilize the following grant programs:

- ▶ \$375,000 in CDBG funds (over two fiscal years)
- ▶ \$150,00 in POS funds
- ▶ \$30,000 in fundraising and other skatepark-related grants by Task Force
- ▶ \$555,000 proposed budget



Photo Credit: thelostlongboarder.com

## • Maintenance & Insurance

- ▶ Estimated increase in the city's general liability insurance cost is "less than \$1,000 annually"
- ▶ City staff will be need to routinely clean debris, remove stickers and every 10 years re-caulk, possibly reset coping, etc.
- ▶ Park will be unsupervised by city staff and will close at dusk
- ▶ Professional designer/builder companies often provide warranties and comprehensive maintenance guides/schedules

## Fund Raising Event

**MUST WEAR MASK TO ATTEND EVENT**

**BUSTIN BOARDS**  
OCTOBER 24TH  
SATURDAY  
12 - 6 PM

**PRO SKATE EVENT**

DEMONS BY  
BUSTIN BOARDS TEAM  
**2 & 4 PM**

FREE SKATE LESSONS  
YOUTH, TEENS, ADULTS  
**1 & 3 PM**

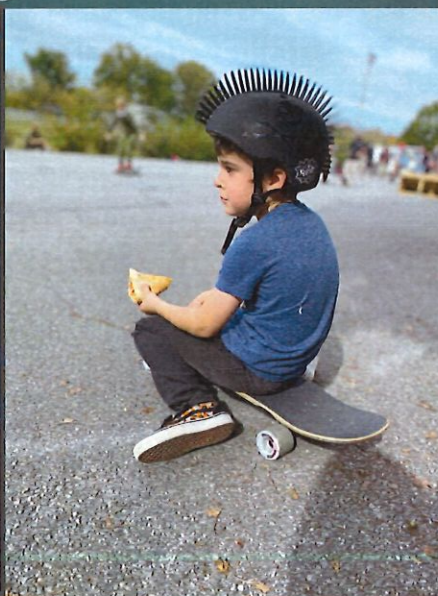
**CUSTOM SKATEBOARD AUCTION**  
DESIGNED BY LOCAL ARTISTS  
ALL PROCEEDS WILL GO TO FUNDING  
AN OUTDOOR SKATEPARK IN  
WASHINGTON COUNTY

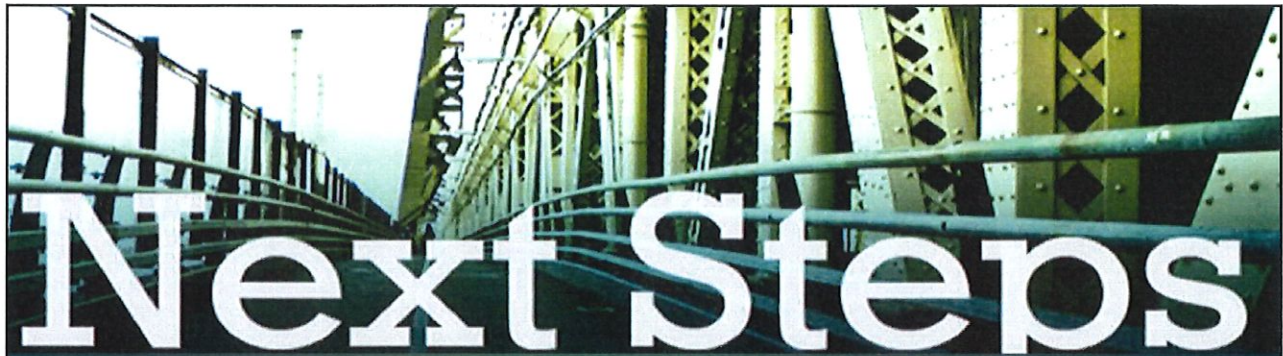
HOSTED BY:  
**CUSHWA**  
BREWING CO.

**bustin**  
BOARDS COMPANY

MUSIC BY:  
**BIZZY**

ART BY:  
BLAKE LIND TATTOO • BRYAN W. TATTOO • TIM HANFORD TATTOO • YOUNG POLICE TATTOO • TROUBLE & RAY TATTOO • MCKENNA TATTOO  
TROYLE ART TATTOO • BARNHARTT • BORN VIBES ART • BORN VIBES ART • BORN VIBES ART • BORN VIBES ART • BORN VIBES ART





# Next Steps

This Photo by Unknown Author is licensed under CC BY-SA-NC

- ▶ City Council pass a resolution on 12/15/20 endorsing the project and funding plan
- ▶ Receive proposed funding request endorsement
- ▶ Budget per the funding plan
- ▶ Issue "Design/Build" request for proposal (RFP) and have task force make recommendation to city council (February 2021)
- ▶ Fundraising and grant seeking by task force





HAGERSTOWN YOUTH  
ADVISORY COUNCIL

To the Mayor and City Council,

We are writing to formally support the tentatively planned Skate Park project.

After meeting with City Engineer Rodney Tissue about the project (on 10/29/20) we believe a skate park would be a highly valuable investment for the youth community of Hagerstown who enjoys skating as a pastime and offer a new athletic opportunity within the city.

Many of us on the youth council skate and/or have friends that do, and thus can attest that a skate park would be a piece of infrastructure that would greatly improve the youth community's ability to participate in the activity of skating. It would also promote greater safety, as it gives the youth a place to skate that is not as busy as city streets and sidewalks.

We feel strongly that this project would benefit the wellness of both the youth community as well as the greater Hagerstown community. Wellness is something that we are passionate about, and we feel that this project directly contributes to that goal. Considering that wellness is one of our central issues, we would like to vocally support these projects that we feel to be of great benefit to that initiative.

Sincerely,

The Hagerstown Youth Advisory Council

