



P.O. Box 11330
El Dorado, AR 71730
Phone (870) 875-2273
Fax (870) 881-8989
<http://www.aaaintouch.com>

July 1, 2017

Dear Arkansas EMS Provider,

The ArAA is currently accepting applications for the 2017-2018 cycle of the EMS Development Grants program. These funds are provided through the **Arkansas Citizens First Responder Safety Enhancement Fund** and they continue to be a vital source of funding for our State's ambulance providers.

Grant applications and supporting materials are available for download and printing on the ArAA website www.aaaintouch.com. All grant applications and supporting documents are due postmarked no later than August 15, 2017. Please review carefully the grant guidance documents and complete all forms and applications prior to submitting your requests.

The needs of EMS are great and unfortunately, funding under this program will in no way meet those needs entirely. We ask that you assist us in allocating these funds by applying for equipment and materials that you intend to purchase in the coming year. Should you have any questions, please contact me at (870) 451-0400.

Thank you for your diligent efforts to improve EMS in Arkansas and for your ongoing support of the Arkansas Ambulance Association.

Sincerely,


John R. Gray, President
Arkansas Ambulance Association

DOWNLOAD GRANT APPLICATION AND SUPPORTING DOCUMENTS AT WWW.AAINTOUCH.COM

“Dedicated to the Advancement of Quality Emergency Medical Services”



Arkansas EMS Development Grant Program Application & Processing Timeline

ArAA EMS Development Grant Application Posted on website and available for download	July 1, 2017
Submission of Grant Application Packets to the ArAA	July 1, 2017 thru August 15, 2017
Grant Fund subcommittee meeting to review applications	August 2017
ArAA Board to approve/deny applications	September 2017
Notifications mailed to approved/disapproved applicants	No later than September 30, 2017
Expenditure of awarded grant funds	October 1, 2017 thru May 31, 2018

2017-2018 FUNDING CYCLE EMS DEVELOPMENT GRANTS PROGRAM APPLICATION CHECKLIST

- Carefully read the **2017-2018 EMS Development Grant policies** included in this packet.

- Complete the **APPLICATION** form including:
 - a. **ALL SIGNATURES**
 - b. **APPLICATION DATE**
 - c. **ORGANIZATION'S FEDERAL TAX ID NUMBER (FIN/EIN)**
 - d. **COMPLETED AND SIGNED IRS W-9 FORM**

- Attach the **BUDGET WORKSHEET (Appendix A)** to your application. Be sure to list the item(s) you intend to purchase and provide cost estimates for each. Supporting documentation (eg. Quotations, purchase requests) may be attached if available, but are optional.

- Complete and sign the **GRANT AGREEMENT SIGNATORY SHEET**.
 - * **This signatory sheet must include the completed NOTARIZED section for the application to be considered.** Also, **INITIAL pages 2-3** of the Agreement.

- Applicants will be notified by mail regarding acceptance or denial of grant applications. The Grants Committee will meet in August to review the applications and the ArAA Board of Directors will approve funded grants in September. Final notification of grant acceptance or denial shall be provided not later than September 30, 2017.

NOTE: AWARDED GRANT FUNDS UNDER THIS PROGRAM MAY BE SPENT ONLY FOLLOWING RECEIPT OF THE OFFICIAL AWARD LETTER AND NO SOONER THAN OCTOBER 1, 2017. ALL AWARDED FUNDS MUST BE SPENT BETWEEN OCTOBER 1, 2017 AND MAY 31, 2018. SEE GRANT POLICIES DOCUMENT FOR FULL GRANT GUIDANCE.



Arkansas Ambulance Association

PO Box 11330 * El Dorado, AR 71730
Phone (870) 875-2273 * www.aaaintouch.com

APPLICATION FOR EMS DEVELOPMENT GRANT FUNDING

Name of Service: _____ Service #: _____

Contact Person: _____

Mailing Address: _____

City/State/Zipcode: _____

Phone: (____) _____ FAX: (____) _____

E-mail: _____

All of the following must be attached for this application to be complete for consideration by the ArAA Grant Fund:

1. Grant Budget Worksheet (Appendix A) – including cost estimates for item(s) requested.
2. EMS Development Grant Agreement – including **FIN, Form W-9, signed and notarized.**

I attest that the above information and the attached pages of documentation are correct to the best of my knowledge and that statements found to be inaccurate will be grounds for the denial of the application and/or reimbursement of the funds granted under this application. Furthermore, the acceptance of grant funds will subject the entity to audit by appropriate agencies or by the Arkansas Ambulance Association.

Signature: _____ Date: _____

Printed Name & Title: _____

RETURN APPLICATION AND ALL SUPPORTING DOCUMENTATION TO:

**Arkansas Ambulance Association
EMS DEVELOPMENT GRANT FUND
PO Box 11330
El Dorado, AR 71730**

Note: No FAX or E-MAIL applications will be accepted; original signatures required on all documents.

APPLICATIONS MUST BE POSTED MARKED NO LATER THAN AUGUST 15, 2017

APPENDIX A

ArAA EMS Development Grant Fund BUDGET WORKSHEET

Equipment requested:

General Description Attach list or formal quotes if grant budget contains multiple items

Total Grant Project Cost Estimate: \$ _____

ArAA MEMBER ALLOCATION Summary:

Project Total \$ _____ x 0.80 = \$ _____ Grant Funds Requested

Project Total \$ _____ x 0.20 = \$ _____ ArAA Member Match

NON-MEMBER ALLOCATION Summary:

Project Total \$ _____ x 0.20 = \$ _____ Grant Funds Requested

Project Total \$ _____ x 0.80 = \$ _____ Non-member Match

Upon receipt of the equipment, the Grantee will forward an invoice for the equipment purchased. The ArAA will issue payment for eighty percent (80%) of the invoice total. (Services eligible for the 20/80 match will receive the twenty percent (20%) reimbursement)

*Subject to ArAA EMS Development Grant Guidelines and approval by the ArAA Board of Directors.

**ArAA EMS DEVELOPMENT GRANT PROGRAM
GRANT AGREEMENT
Signatory Sheet**

Grantee: _____

Grant Control #: 17 - _____ -
(assigned by ArAA)

Grant Amount: \$ _____

GUARANTOR

Arkansas Ambulance Association
PO Box 11330
El Dorado, AR 71730
Phone: (870) 875-2273

GRANTEE

FIN No. _____ **W-9**
Name: _____ **attached**
Address: _____
City: _____ **State:** AR **Zip:** _____
Phone: (____) _____

1. This Agreement is entered into by the Arkansas Ambulance Association (**ArAA**), herein referred to as Grantor, and _____ herein referred to as the Grantee. The Grantee's application has been approved for funding from the ArAA EMS Development Grant Fund. The Grantee agrees to purchase their equipment in accordance with the provisions of the **ArAA EMS Development Fund Grant Agreement**. This Agreement consists of this Signatory Sheet, General Terms and Conditions, and Request for Payment.
2. The purpose of this agreement is to purchase _____.
3. The grant funds must be expended between OCTOBER 1, 2017 and MAY 31, 2018; no extensions will be granted. Grant funds may be spent only on items that were specifically identified and itemized in the cost estimate provided in the grant application. Other items are not eligible for funding under this agreement, nor can a Grantee arbitrarily decide to amend or alter their cost estimated without approval of the Grantor.
4. This Agreement is entered into as of the Grantor's signature date below, and is considered to be in effect until the Grantor notifies the Grantee otherwise, subject to the terms and conditions of the Program.

Approved for the **Grantee** by:

NOTE: Grantee shall include the following Acknowledgment upon submission of this Grant Agreement

(Signature)

(Typed/Printed Name and Title)

Contact Email Address

**For the
Arkansas Ambulance Association**

(Signature)

ArAA Secretary/Treasurer

(Date)

<u>Notary Public Acknowledgement</u>
State of Arkansas County of _____
On this the ____ day of _____, 20____, before me, _____, the undersigned notary, personally appeared the Grantee listed herein, known to me or satisfactorily proven to be the person whose name is subscribed to within this document and acknowledged that (he / she) executed the same for the purposes herein contained in the Agreement.
In witness whereof I hereunto set my hand and official seal.
_____ Notary Public

Affix Stamp Seal

**ArAA EMS DEVELOPMENT GRANT FUND
GRANT AGREEMENT
General Terms and Conditions
(Initial Each Page)**

In consideration of the general terms and conditions hereinafter contained, the Grantor and the Grantee agree as follows:

1. **Legal Authority.** By signing this Agreement's Signatory Sheet, the Grantee certifies that it possesses legal authority to accept grant funds under the Arkansas Ambulance Association EMS Development Fund program and to execute the project described in this Agreement. This act of signing also certifies that the Grantee accepts full legal responsibility and liability for properly executing its project responsibilities for the duration of the grant.
2. **Waivers.** No conditions or provisions of this Agreement can be waived unless approved by the Grantor, in writing.
3. **Assignability.** The Grantee will not assign any interest in this Grant Agreement and will not transfer any interest in the same without written permission from the Grantor. This includes the sale, lease, rent, or transfer of tangible assets purchased with matching funds.
4. **Financial Management and Accounting.** The Grantee will establish and/or maintain a financial management and accounting system which conforms to generally accepted accounting principles and complies with the requirements set forth in this Agreement.
5. **Amendments.** The Grantee must request prior approval for all purchase modifications. Modifications will not be approved which would alter the circumstances under which the grant was originally funded.
6. **Record keeping.** The Grantee agrees to keep such records and documentation of costs and income as the Grantor may require pertaining to grant funds and matching funds. Additionally, the Grantee agrees to make such records and documentation available to the Grantor as the Grantor may request.
7. **Political Activity.** No portion of the funds provided hereunder will be used for any partisan political activity or to further the election or defeat of any candidate for public office or influence the approval or defeat of any ballot issue.
8. **Recovery of Grant Funds.** In the event of a violation of the terms of this Agreement by the Grantee, the Grantor may institute actions to recover all or part of the project funds paid to the Grantee. Grantee shall be liable for all attorney fees and other costs incurred by Grantor in pursuing such remedies.

Initial _____

9. **Disputes.** Except as otherwise provided in this Agreement, any dispute concerning a question of fact arising under this Agreement which is not disposed of by provision of this Agreement, will be decided by the Grantor which will reduce its decision to writing and mail or otherwise furnish a copy thereof to the Grantee. The decision of the Grantor will be final and conclusive.

This clause does not preclude the consideration of questions of law in connection with decisions provided for in the preceding paragraph; provided that nothing in this Agreement will be construed as making final the decision of any administrative official, representative, or board on a question of law.

10. **Indemnification.** The Grantee will defend, protect, and hold harmless the Grantor from and against all claims, suits and actions arising from any negligent act or omission of the Grantee, or any employee or agents of the Grantee in the performance of this Agreement. Grantee assumes responsibility for all damages and injuries to personal and property which may result by reason of Grantee's performance pursuant to their grant project. In addition, Grantee agrees to indemnify Grantor for any and all liability, loss or damage Grantor may suffer as a result of claims, demands, costs or judgements arising out of Grantee's performance hereunder. Said indemnification shall include reimbursement to Grantor for any attorney fees and costs incurred by Grantor in defending any action covered by this indemnification.
11. **Matching Requirements.** The funds received from the ArAA EMS Development Grant Fund must be matched on a dollar basis as specified in the Grant Guidelines by the Grantee. All matching expenditures must be paid by check and properly documented. In kind matching is specifically not acceptable. Disbursements for eligible project costs must be made on a pro-rate basis from grant funds and matching funds over the project period.
12. **Audit.** The Grantee must submit a Statement of Cash Receipts and a Statement of Disbursements pertaining to the grant related activities inclusive of both grant and matching funds. Included with the Statement of Disbursements should be copies of any invoices/bills paid with grant funds.

Initial _____

2017-2018 CYCLE
Arkansas Ambulance Association
Policies for the EMS Development Grant Program

Section 1: ELIGIBILITY

- 1.1 Applicants for Arkansas Ambulance Association EMS Development Grants shall maintain a current Arkansas EMS Service License for the grant period.
- 1.2 Funds may not be used for existing obligations of the applicant. (i.e. previously purchased equipment, taxes, personnel, buildings, etc.) Other exclusions include, but are not limited to rent/mortgage payments, existing financial obligations of the service, purchases made prior to the awarding of the funds, office equipment (facsimile machines, photocopiers, document scanners, etc.), building or real estate purchases or improvements, salaries or fringe benefits, used or reconditioned equipment except biomedical equipment that is certified for use by manufacturer certified vendors (i.e. cardiac monitors, ventilators, IV infusion pumps, etc), or disposable items (including, but not limited to, medications, soft goods, EZ-IO needles, video laryngoscopy induction blades, CPAP, tourniquets, etc.)
- 1.3 Applicants must meet the criteria of all applicable State laws and the Arkansas EMS Rules and Regulations.

Section 2: SUBMISSION OF APPLICATIONS

- 2.1 Applications shall be submitted to the Arkansas Ambulance Association (ArAA) on approved forms provided by the Association. All information requested on the forms must be provided by the applicant as stated and attested to, in the application. The ArAA grant committee shall review the Grant Requests for funds and recommendations for recipients of grant funds shall be made to the ArAA Board of Directors. The ArAA Board of Directors will make final approval or disapproval and shall, in its sole authority, authorize the payment of grant funds to successful recipients.

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Section 3: AWARD

- 3.1 Grants will be awarded per eligible applicant. All funds requested shall be matched on an eighty-twenty percent (80% - 20%) matching cash basis for ArAA member services, however, non-ArAA member agencies shall be funded on a twenty-eighty percent (20% - 80%) matching cash basis.*

** ArAA member services means those Arkansas licensed ambulance services who were paid members of the ArAA in good standing for the membership years 20016-2017 (9/1/16-8/31/17) and for the current membership year 2017-2018 for the dates to include 9/1/17-8/31/18. To be eligible for a 80/20 grant matching basis, providers must be members of the ArAA for the current year and must have been a member for the preceding year. The ArAA Secretary shall maintain all membership records.*

- 3.2 Announcements will be posted on the ArAA website in July 2017 and the grant application period shall be **July 1, 2017 through August 15, 2017**.
- 3.3 Grants will be awarded dependent on the availability of funds. Amounts will vary depending upon the number of applicants and the amount of funds approved for distribution by the ArAA Board of Directors. Grant requests may be fully or partially funded at the discretion of the ArAA Board of Directors. Grant award recipients will be notified no later than September 30, 2017.
- 3.4 Awarded funds must be expended between **October 1, 2017** and **May 31, 2018**. Any recipient's allocated or excess grant funds not expended by **May 31, 2018** shall return to the ArAA for redistribution during the next grant cycle. **All grants shall be considered closed as of May 31, 2018.**

Section 4: PURCHASING

- 4.1 All capital expenditures items shall be the property of the applicant so long as the item is used for purposes for which it was purchased and provided that applicant meets requirements of any applicable State laws. Equipment or items purchased under this program shall remain in the service area for which it was purchased.

Section 5: PENALTY

- 5.1 Should it be determined after an audit by the Arkansas Ambulance Association, that funds are not being applied for services and materials stipulated in the grant application, said applicant shall reimburse the Arkansas Ambulance Association the full amount of the EMS Development Grant funds authorized under the provisions of the program or the law, and these funds will be deposited in the Arkansas Ambulance Association EMS Development Grant Fund account.
- 5.2 Any licensed EMS service which fails to expend funds in due compliance with the provisions of the program shall not be eligible for additional funds from the EMS Development Grant Fund until the service reimburses the fund in the exact amount of those monies improperly retained or expended.

Section 6: DISTRIBUTION

- 6.1 The grant funds shall be available to all Arkansas ambulance service license levels.

Section 7: RIGHT TO AUDIT

- 7.1 The Arkansas Ambulance Association shall have the right to audit any applicant during the grant period during normal working hours. Such audit shall only relate to items purchased under the grant program. The applicant shall be required to strictly comply with the provisions of the EMS Development Grant program.

Section 8: EXPENDITURE PROCEDURES

8.1 Expenditures

- 8.1.a. All items approved for purchase shall be acquired in accordance with generally accepted business purchasing guidelines. Descriptions and specifications must be sufficiently restricted or specific so as to exclude cheap or inferior commodities, which are not suitable or practical for the purpose for which they are to be used.
- 8.1.b It is not permissible for approved purchases to be made prior to the date of the grant approval letter or the terms defined in **Section 3.4** of this grant guidance document. Services will not receive the matching grant appropriation (80/20 or 20/80) for purchases that have occurred prior to the effective date of the grant award.

8.2 Service Applications

- 8.2.a Distribution will be by grants to Arkansas licensed EMS services. Grant funds may be used for purchasing patient-care equipment, ambulance purchases, communications equipment, and other pre-hospital equipment needs.
- 8.2.b Funds cannot be used for personnel salaries, expendable supplies, office equipment and supplies, and other non-patient care related items. Additional exclusions are referenced in **Section 1.2** above.

-- END --

Request for Taxpayer Identification Number and Certification

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

Print or type See Specific Instructions on page 2.	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; check only one of the following seven boxes: <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input type="checkbox"/> Other (see instructions) ▶ _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>
	5 Address (number, street, and apt. or suite no.)	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 Part I instructions on page 3. 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 3.

Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 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 on page 3.

Sign Here	Signature of U.S. person ▶	Date ▶
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General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/fw9.

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? on page 2.

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?* on page 2 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 Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),

3. The IRS tells the requester that you furnished an incorrect TIN,

4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or

5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code* on page 3 and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships* above.

What is FATCA reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code* on page 3 and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account, list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9.

a. **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note. ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C Corporation, or S Corporation.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2, "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

Line 3

Check the appropriate box in line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box in line 3.

Limited Liability Company (LLC). If the name on line 1 is an LLC treated as a partnership for U.S. federal tax purposes, check the "Limited Liability Company" box and enter "P" in the space provided. If the LLC has filed Form 8832 or 2553 to be taxed as a corporation, check the "Limited Liability Company" box and in the space provided enter "C" for C corporation or "S" for S corporation. If it is a single-member LLC that is a disregarded entity, do not check the "Limited Liability Company" box; instead check the first box in line 3 "Individual/sole proprietor or single-member LLC."

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space in line 4 any code(s) that may apply to you.

Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

- 1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2—The United States or any of its agencies or instrumentalities
- 3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 5 ²
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

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

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

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

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

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

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

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

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

G—A real estate investment trust

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

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

J—A bank as defined in section 581

K—A broker

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

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

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

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

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

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

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited Liability Company (LLC)* on this page), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note. See the chart on page 4 for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting IRS.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note. Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

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

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if items 1, 4, or 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code* earlier.

Signature requirements. Complete the certification as indicated in items 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

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

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee ¹ The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity ⁴
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 2.

*Note. Grantor also must provide a Form W-9 to trustee of trust.

Note. If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Publication 4535, Identity Theft Prevention and Victim Assistance.

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes. Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: spam@uce.gov or contact them at www.ftc.gov/idtheft or 1-877-IDTHEFT (1-877-438-4338).

Visit IRS.gov to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.

Grant Application Mailing Address

Arkansas Ambulance Association
EMS Development Grants
PO Box 11330 * 1152 Strong Hwy.
El Dorado, AR 71730

For Questions Contact

Ken Kelley, Secretary
Arkansas Ambulance Association
870-875-2273
secretary@aaaintouch.com