



## QUARTERLY MEETING

---

# BOARD OF DIRECTORS MEETING

---

JUNE 2022

STARVED ROCK LODGE  
& CONFERENCE CENTER



### CONTENTS

Agenda | Pages 1 - 2  
Minutes | Pages 3-6  
Financial Report | Pages 7-12  
Correspondence | Pages 13-16  
Partner Reports | Pages 17-19  
Resolution 2022-1 | Page 20  
Foundation Consultant Contract Proposal | Pages 21-23  
Illinois Cover Crop Initiative Contract Proposal | Pages 25-38

**AISWCD Committee of the Whole Meeting | Agenda**

**Friday, June 24, 2022 | 9am – 10:30am**

**Via Zoom Video Conference | <https://us02web.zoom.us/j/8039745363>**

1. Call to Order
2. Roll Call
3. Old Business
4. New Business
- A. Informational updates and discussion
5. Adjourn

**AISWCD Board of Directors Meeting | Agenda**

**Monday, June 27, 2022 | 8am – 11am**

**Starved Rock Lodge and Conference Center**

1. Call to Order
2. Roll Call
3. Approve Agenda
4. Approve Minutes
5. Partner Reports (5 minutes maximum please)
  - A. IDOA
  - B. IDNR
  - C. IEPA
  - D. NRCS
  - E. FSA
  - F. ISWCDEA
  - G. Auxiliary
6. Committee Reports
  - A. Executive Committee
  - B. Legislative
  - C. Planning
  - D. Forestry
  - E. Education
  - F. Resolutions

- a. Resolution 2022-1

G. Nominating

- a. Candidate slate for the election of officers at 2022 Annual Meeting

- 7. Area VP Report
- 8. Staff Reports
- 9. Treasurer's Report
- 10. Old Business
- 11. New Business

- A. 2022 Annual Meeting
- B. Membership dues recommendation for FY23 (July 1, 2022 – June 30, 2023) to delegate body
- C. Executive Committee recommendation to institute a matching retirement plan for AISWCD staff
- D. Proposal for auditor engagement
- E. Proposal for Foundation contractual work via Iris Consulting Solutions
- F. Proposals for new projects

- a. Second year of a Forestry Committee tree planting initiative
- b. American Farmland Trust partnership agreement
- c. New NRCS partnership agreement

- 12. Executive Session (If necessary)
- 13. Adjournment

**AISWCD Foundation Meeting | Agenda**  
**Monday, June 27<sup>th</sup> | Following the Conclusion of AISWCD Board of Directors Meeting**  
**Starved Rock Lodge and Conference Center**

- 1. Call to Order
- 2. Roll Call
- 3. Approve Agenda
- 4. Approve Minutes
- 5. Staff Reports
- 6. Old Business
- 7. New Business

- A. Election of officers at 2022 Annual Meeting
- B. George McKibben Scholarship nominations
- C. Executive Committee recommendation to support a request for Foundation financial contribution to the Monarch Monument project

- 8. Adjournment

**AISWCD Board of Directors | Meeting Minutes**  
**Wednesday, March 16, 2022 – 9:00AM**  
**Via Zoom Videoconference**

### **Call to Order**

The meeting was called to order by President Tom Byers at 9:00 AM.

### **Roll Call**

The following committee members were present; Tom Beyers, Dale Shumaker, Dan Duval, Jerry Snodgrass, David McCormick, Maggie Soliz, Rudy Rice, Lee Bunting, Josh Curry, Bruce Yingling, Terry Davis, Tom Konen, and Randy Molitoris. ISWCDEA members in attendance included Co-Chair Becky Taylor.

A quorum of the voting members was present.

AISWCD staff in attendance included Grant Hammer, Ashley Curran, Steve Chard, and contractual lobbyist Trevor Clatfelter. Partners in attendance included Wendy Mueller (FSA), Ivan Dozier (NRCS), Ben Schmidt (NRCS), Michelle Bloomquist (IDNR), and Marty McManus (IDOA). Other guests in attendance included Shelley Finfrock from the DeWitt SWCD.

### **Approval of Minutes**

Dan Duval moved to approve the minutes of the previous meeting; Snodgrass seconded. All were in favor, none opposed, and the motion carried.

### **Partner Reports**

FSA: Wendy Mueller shared that FSA is busy with continuous signup. Offices and staff are at 75% capacity and are filling vacancies. Scott Halpin was named the new Executive Director for Illinois FSA. Mueller is anticipating a CREP signup soon, and starting a grassland signup.

NRCS: Ben Schmidt shared that NRCS is working on a new contribution agreement. He hopes to have a good outline by month's end. The agency is in the process of doing another direct hire event – requesting 40 positions. Schmidt was asked to provide clarification on admin portion of the contribution agreement in the future. He indicated that the new agreement is being planned and a large portion of the admin work on CSP and EQIP is being internalized with the new program support specialist. There will be need for admin work, but not to the extent of previous levels. Ivan shared that the current agreement is in place until September and expects will still have an admin element that will be developed. He plans to setup a task force which will include district representation to work on the new agreement.



IDNR: Michelle Bloomquist reported that CREP will soon be reopening and that its new admin rules will be going to JCAR the following week, hopefully to be adopted. She is working to setup trainings for state and federal partners.

IDOA: Marty McManus indicated that 62 grant agreements have been returned. Vacant IDOA positions are currently being graded at CMS. McManus also indicated that \$2.1M remains to be spent before year's end. No transect survey this year due to pandemic health concerns.

IEPA: No report was given.

### **Committee Reports**

Executive: The Executive Committee met in December to prepare for the spring legislative session.

Education: The Education Committee met in December to discuss logistical items relating to Envirothon.

Forestry: The Forestry Committee has met frequently to advance it's statewide tree planting initiative.

Planning: The Planning Committee has met to advance it's planning of the Annual Meeting and Summer Training Conference.

### **Staff Report**

Executive Director Hammer provided a staff report containing miscellaneous organizational updates. He also provided a progress report of ongoing advocacy issues including budget efforts, SB 3471, and SJR 44. Policy updates included the work being done on the collaborative effort to develop a Climate Smart Ag report.

### **Old Business**

Tom Beyers gave a recap of the NACD Annual Meeting that occurred in February. The AISWCD sponsored resolution dealing with the term "conservation tillage" did not advance.

### **New Business**

June Meeting Location: The Board considered a question as to where the June meeting of the Board of Directors should be held, with Executive Director Hammer noting that Starved Rock State Lodge would be an excellent venue at a very affordable cost.

Tom Konen motioned to host the meeting at the Starved Rock State Park Lodge and was seconded by Maggie Soliz. Discussion ensued; Josh Curry noted that zoom meetings offer a small environmental footprint. The motion was called and carried without opposition.

### **Adjournment**

Dan Duval moved to adjourn the meeting; Maggie Soliz seconded the motion. All were in favor, none opposed, motion carried. The meeting adjourned at 10:30 AM.

**AISWCD Executive Committee | Meeting Minutes**  
**Wednesday, May 4th, 2022 – 9:00AM**  
**Via Zoom Videoconference**

### **Call to Order**

The meeting was called to order by President Tom Byers at 9:02 AM.

### **Roll Call**

In the absence of the Board Secretary, Executive Director took a roll call.

The following committee members were present; Tom Beyers, Dale Shumaker, Dan Duval, Jerry Snodgrass, Rudy Rice, David McCormick, and Past President Steve Stierwalt. ISWCDEA members in attendance included Tara Hopkins and Becky Taylor. A quorum of the voting members was present.

AISWCD Staff in attendance included Grant Hammer and Alan Howard.

### **New Business**

In view of having a guest presenter join the meeting, the committee moved to New Business to accommodate the guest. Dr. Michael Woods of the Illinois Department of Agriculture presented on his Climate Smart Proposal to USDA. The proposal would seek to create the Illinois Ag Climate Trust through the Illinois Finance Authority. The total proposal asks is \$100M in funding with this amount broken down in the following ways:

- \$25M: Carbon reduction / sequestration initiatives
- \$15M Conservation tillage initiatives
- \$10M Agroforestry initiatives
- \$7.5M Edge of Field initiatives
- \$7.5M Livestock initiatives
- \$10M Technical assistance initiatives
- \$4M STAR supporting initiatives

The above would represent approximately 60% of the funding total, with the remainder, or thereabouts, supporting pollinator, urban ag, education and outreach, and others.

Dale Shumaker motioned to authorize Executive Director Hammer to issue a letter of support, seconded by Dan Duval. All were in favor, none were opposed, and the motion carried.

The committee continued on with it's second item under New Business and listened to a second USDA Climate Smart proposal.

Steve Stierwalt presented on his \$20M proposal, also supported by NACD, that would seek funding to grow STAR to be one of the leading, national conservation measurement and assistance tools. Approximately 40% of the requested funding would be utilized to expand technical assistance delivery with the remaining 60% used for program and staffing needs to support expansion. A key component of this is that STAR is proposing to provide an incentive to producers for participation into the program.

A motion was made to authorize Executive Director Hammer to issue a letter of support and seconded, all were in favor, and none were opposed, and the motion carried.

The Committee returned to the regular order of its agenda.

### **Approval of Minutes**

Dan Duval moved to approve the minutes of the previous meeting; Rudy Rice seconded. All were in favor, none opposed, and the motion carried.

### **Adjournment**

Dan Duval moved to adjourn the meeting; Dale Shumaker seconded the motion. All were in favor, none opposed, motion carried.

The meeting adjourned at 10:32 AM.

# AISWCD

## Statement of Financial Position

As of June 22, 2022

	TOTAL
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
1 GENERAL FUND - BOS Cash 3106152	197,407.53
2 ENVIROTHON - BOS Cash 3105814	12,549.30
3 GRANTS - BOS Cash 3114228	2,256.83
4 BUILDING - WSB Cash 315125	20,103.30
5 Foundation Acct - Bank of Springfield 5602734	27,317.91
6 FUNDS HELD BY FCS	0.00
7 Certificate of Deposit - BoS 5002481	2,114.08
8 Certificate of Deposit - BoS 5002482	3,941.76
Foundation CD - Edward Jones	25,676.37
<b>Total Bank Accounts</b>	<b>\$291,367.08</b>
Accounts Receivable	<b>\$13,020.20</b>
Other Current Assets	<b>\$1,720.77</b>
<b>Total Current Assets</b>	<b>\$306,108.05</b>
Fixed Assets	<b>\$133,518.40</b>
<b>TOTAL ASSETS</b>	<b>\$439,626.45</b>
<b>LIABILITIES AND EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	<b>\$101.25</b>
Other Current Liabilities	<b>\$3,240.07</b>
<b>Total Current Liabilities</b>	<b>\$3,341.32</b>
Long-Term Liabilities	<b>\$0.00</b>
<b>Total Liabilities</b>	<b>\$3,341.32</b>
Equity	<b>\$436,285.13</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$439,626.45</b>

# AISWCD - General Fund

Budget vs. Actuals: FY2022 Budget - FY22 P&L

January - December 2022

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Revenue				
ANNUAL MEETING REVENUE		35,000.00	-35,000.00	
ANNUAL MEETING REG/Meals	7,760.00		7,760.00	
<b>Total ANNUAL MEETING REVENUE</b>	<b>7,760.00</b>	<b>35,000.00</b>	<b>-27,240.00</b>	<b>22.17 %</b>
Checking Account Interest	22.27	2,000.00	-1,977.73	1.11 %
Building Interest	4.15		4.15	
Envirothon Interest	6.04		6.04	
General Fund Interest	94.60		94.60	
Grants Interest	95.35		95.35	
<b>Total Checking Account Interest</b>	<b>222.41</b>	<b>2,000.00</b>	<b>-1,777.59</b>	<b>11.12 %</b>
Donations to Foundation	400.00		400.00	
ENVIROTHON ACCOUNT INCOME		17,000.00	-17,000.00	
SPONSORSHIPS	8,400.00		8,400.00	
TEAM REGISTRATION FEES	3,100.00		3,100.00	
VOLUNTEER/PRESENTER MEALS	156.35		156.35	
<b>Total ENVIROTHON ACCOUNT INCOME</b>	<b>11,656.35</b>	<b>17,000.00</b>	<b>-5,343.65</b>	<b>68.57 %</b>
GRANT ADMINISTRATIVE REVENUE				
NRCS-Admin Assist/CRP Admin Fee	36,115.65	165,000.00	-128,884.35	21.89 %
S.T.A.R. Admin Fee	15,250.00	61,000.00	-45,750.00	25.00 %
<b>Total GRANT ADMINISTRATIVE REVENUE</b>	<b>51,365.65</b>	<b>226,000.00</b>	<b>-174,634.35</b>	<b>22.73 %</b>
MEMBERSHIP DUES (SWCD)				
4001 MEMBERSHIP DUES	185,107.20	310,000.00	-124,892.80	59.71 %
<b>Total MEMBERSHIP DUES (SWCD)</b>	<b>185,107.20</b>	<b>310,000.00</b>	<b>-124,892.80</b>	<b>59.71 %</b>
Pass Through Income				
Earth Stewardship Day Revenue	3,075.00	4,600.00	-1,525.00	66.85 %
Farm Progress Show		7,500.00	-7,500.00	
Insurance Revenue		100,000.00	-100,000.00	
Legislative Day Lunches		1,000.00	-1,000.00	
<b>Total Pass Through Income</b>	<b>3,075.00</b>	<b>113,100.00</b>	<b>-110,025.00</b>	<b>2.72 %</b>
<b>Total Revenue</b>	<b>\$259,586.61</b>	<b>\$703,100.00</b>	<b>\$ -443,513.39</b>	<b>36.92 %</b>
GROSS PROFIT	<b>\$259,586.61</b>	<b>\$703,100.00</b>	<b>\$ -443,513.39</b>	<b>36.92 %</b>
Expenditures				
5300 CONTRACTUAL SERVICES				
5301 Lobbyist	57,600.00	102,000.00	-44,400.00	56.47 %
<b>Total 5300 CONTRACTUAL SERVICES</b>	<b>57,600.00</b>	<b>102,000.00</b>	<b>-44,400.00</b>	<b>56.47 %</b>
ANNUAL MEETING	250.00	30,000.00	-29,750.00	0.83 %
AG Day Recognition Meal	150.00		150.00	
Supplies	4.93		4.93	
<b>Total ANNUAL MEETING</b>	<b>404.93</b>	<b>30,000.00</b>	<b>-29,595.07</b>	<b>1.35 %</b>
BUILDING ACCOUNT EXPENSES				
Building Maintenance		1,500.00	-1,500.00	

# AISWCD - General Fund

Budget vs. Actuals: FY2022 Budget - FY22 P&L

January - December 2022

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Snow Removal/Lawn Care	1,900.00	4,000.00	-2,100.00	47.50 %
<b>Total BUILDING ACCOUNT EXPENSES</b>	<b>1,900.00</b>	<b>5,500.00</b>	<b>-3,600.00</b>	<b>34.55 %</b>
Building Fund Monthly Transfer		4,000.00	-4,000.00	
EMPLOYEE INSURANCE		45,000.00	-45,000.00	
Dental Insurance	600.05		600.05	
Health Insurance	6,837.41		6,837.41	
<b>Total EMPLOYEE INSURANCE</b>	<b>7,437.46</b>	<b>45,000.00</b>	<b>-37,562.54</b>	<b>16.53 %</b>
ENVIROTHON ACCOUNT EXPENSE		17,000.00	-17,000.00	
Envirothon Coordinator	4,050.00		4,050.00	
Miscellaneous Expenses	4,080.92		4,080.92	
National Expenses	1,950.00		1,950.00	
<b>Total ENVIROTHON ACCOUNT EXPENSE</b>	<b>10,080.92</b>	<b>17,000.00</b>	<b>-6,919.08</b>	<b>59.30 %</b>
Forestry Committee Expenditures	6,999.05		6,999.05	
LEGISLATIVE				
E-Advocacy Software		2,700.00	-2,700.00	
IL Ag Legislative Day Fee		200.00	-200.00	
Legislative Day		1,000.00	-1,000.00	
Lobbyist Reg (Exec Director)	664.63	1,000.00	-335.37	66.46 %
<b>Total LEGISLATIVE</b>	<b>664.63</b>	<b>4,900.00</b>	<b>-4,235.37</b>	<b>13.56 %</b>
MEMBERSHIP		45.00	-45.00	
IL Assoc of Exec Directors		390.00	-390.00	
NACD	1,175.00	1,000.00	175.00	117.50 %
NACD N. Central Region	400.00	300.00	100.00	133.33 %
<b>Total MEMBERSHIP</b>	<b>1,575.00</b>	<b>1,735.00</b>	<b>-160.00</b>	<b>90.78 %</b>
NACD EXPENSES				
Annual Meeting	535.00	3,000.00	-2,465.00	17.83 %
NACD Auction Item	750.00		750.00	
North Central Region Mtg		500.00	-500.00	
<b>Total NACD EXPENSES</b>	<b>1,285.00</b>	<b>3,500.00</b>	<b>-2,215.00</b>	<b>36.71 %</b>
OFFICE EXPENSES		500.00	-500.00	
Conference Calls		250.00	-250.00	
Copier Lease	62.82	1,500.00	-1,437.18	4.19 %
Electric	349.24	2,500.00	-2,150.76	13.97 %
Equipment	473.15	1,500.00	-1,026.85	31.54 %
Garbage	742.63	1,500.00	-757.37	49.51 %
Insurance	262.75	1,000.00	-737.25	26.28 %
Internet	1,089.00	3,000.00	-1,911.00	36.30 %
Paper/Ink	142.64	1,200.00	-1,057.36	11.89 %
Phone		4,500.00	-4,500.00	
Postage		1,200.00	-1,200.00	
Propane	925.00	1,600.00	-675.00	57.81 %
Security System	468.00	520.00	-52.00	90.00 %

# AISWCD - General Fund

Budget vs. Actuals: FY2022 Budget - FY22 P&L

January - December 2022

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Supplies	2,772.54	6,500.00	-3,727.46	42.65 %
<b>Total OFFICE EXPENSES</b>	<b>7,287.77</b>	<b>27,270.00</b>	<b>-19,982.23</b>	<b>26.72 %</b>
OFFICER EXPENSES				
AISWCD Board Members		7,800.00	-7,800.00	
President	527.35	2,500.00	-1,972.65	21.09 %
Travel Misc.		500.00	-500.00	
Vice President	1,599.10	1,500.00	99.10	106.61 %
<b>Total OFFICER EXPENSES</b>	<b>2,126.45</b>	<b>12,300.00</b>	<b>-10,173.55</b>	<b>17.29 %</b>
OTHER				
Annual Report Filling Fee	15.00	1,000.00	-985.00	1.50 %
Bank Charges	80.00		80.00	
Certificate of Good Standing		32.00	-32.00	
Checking Account Service Fees		300.00	-300.00	
Depreciation	6,250.00	12,000.00	-5,750.00	52.08 %
Miscellaneous Expense	240.00	3,313.00	-3,073.00	7.24 %
Promotional Materials		2,000.00	-2,000.00	
<b>Total OTHER</b>	<b>6,585.00</b>	<b>18,645.00</b>	<b>-12,060.00</b>	<b>35.32 %</b>
PASS THROUGH FUNDS				
Earth Stewardship Day	5,136.08	4,600.00	536.08	111.65 %
Farm Progress Show		7,500.00	-7,500.00	
Insurance	53,770.00	100,000.00	-46,230.00	53.77 %
Legislative Day Lunches		1,550.00	-1,550.00	
<b>Total PASS THROUGH FUNDS</b>	<b>58,906.08</b>	<b>113,650.00</b>	<b>-54,743.92</b>	<b>51.83 %</b>
PAYROLL				
End of Year Bonuses		3,500.00	-3,500.00	
<b>Total PAYROLL</b>		<b>3,500.00</b>	<b>-3,500.00</b>	
Payroll Expenses				
Taxes	8,124.71	23,400.00	-15,275.29	34.72 %
Wages	105,114.22	260,000.00	-154,885.78	40.43 %
<b>Total Payroll Expenses</b>	<b>113,238.93</b>	<b>283,400.00</b>	<b>-170,161.07</b>	<b>39.96 %</b>
PROFESSIONAL SERVICES				
Legal Counsel		1,000.00	-1,000.00	
Regular Audit		9,500.00	-9,500.00	
<b>Total PROFESSIONAL SERVICES</b>		<b>10,500.00</b>	<b>-10,500.00</b>	
QUARTERLY BOARD MEETINGS		6,000.00	-6,000.00	
Meals	1,525.00		1,525.00	
<b>Total QUARTERLY BOARD MEETINGS</b>	<b>1,525.00</b>	<b>6,000.00</b>	<b>-4,475.00</b>	<b>25.42 %</b>
TRAVEL				
Expenses (Meals/Lodging/Etc.)	64.36	4,000.00	-3,935.64	1.61 %
Fuel/Mileage	1,179.15	4,000.00	-2,820.85	29.48 %
<b>Total TRAVEL</b>	<b>1,243.51</b>	<b>8,000.00</b>	<b>-6,756.49</b>	<b>15.54 %</b>

# AISWCD - General Fund

Budget vs. Actuals: FY2022 Budget - FY22 P&L

January - December 2022

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
VEHICLE				
Insurance		1,500.00	-1,500.00	
License Plate Registration		200.00	-200.00	
Maintenance		500.00	-500.00	
<b>Total VEHICLE</b>		<b>2,200.00</b>	<b>-2,200.00</b>	
WORKSHOPS/TRAINING/CONFERENCES				
National Envirothon Team		2,500.00	-2,500.00	
Professional Development		1,500.00	-1,500.00	
<b>Total WORKSHOPS/TRAINING/CONFERENCES</b>		<b>4,000.00</b>	<b>-4,000.00</b>	
<b>Total Expenditures</b>	<b>\$278,859.73</b>	<b>\$703,100.00</b>	<b>\$ -424,240.27</b>	<b>39.66 %</b>
NET OPERATING REVENUE	<b>\$ -19,273.12</b>	<b>\$0.00</b>	<b>\$ -19,273.12</b>	<b>0.00%</b>
NET REVENUE	<b>\$ -19,273.12</b>	<b>\$0.00</b>	<b>\$ -19,273.12</b>	<b>0.00%</b>



# AISWCD - Grants

Budget vs. Actuals: FY2022 Budget - FY22 P&L

January - December 2022

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Revenue				
GRANT ACCOUNT INVOICES				
NRCS Admin Assist/CRP Invoices	440,655.78	1,500,000.00	-1,059,344.22	29.38 %
<b>Total GRANT ACCOUNT INVOICES</b>	<b>440,655.78</b>	<b>1,500,000.00</b>	<b>-1,059,344.22</b>	<b>29.38 %</b>
<b>Total Revenue</b>	<b>\$440,655.78</b>	<b>\$1,500,000.00</b>	<b>\$ -1,059,344.22</b>	<b>29.38 %</b>
GROSS PROFIT	<b>\$440,655.78</b>	<b>\$1,500,000.00</b>	<b>\$ -1,059,344.22</b>	<b>29.38 %</b>
Expenditures				
GRANT EXPENSES				
NRCS Expenses				
NRCS CRP	454,966.07	1,500,000.00	-1,045,033.93	30.33 %
<b>Total NRCS Expenses</b>	<b>454,966.07</b>	<b>1,500,000.00</b>	<b>-1,045,033.93</b>	<b>30.33 %</b>
<b>Total GRANT EXPENSES</b>	<b>454,966.07</b>	<b>1,500,000.00</b>	<b>-1,045,033.93</b>	<b>30.33 %</b>
<b>Total Expenditures</b>	<b>\$454,966.07</b>	<b>\$1,500,000.00</b>	<b>\$ -1,045,033.93</b>	<b>30.33 %</b>
NET OPERATING REVENUE	<b>\$ -14,310.29</b>	<b>\$0.00</b>	<b>\$ -14,310.29</b>	<b>0.00%</b>
NET REVENUE	<b>\$ -14,310.29</b>	<b>\$0.00</b>	<b>\$ -14,310.29</b>	<b>0.00%</b>



THE UNIVERSITY OF  
CHICAGO

Laboratory Schools  
Science Department

Dear AISWCD,

The modern world is facing challenges on many fronts. Humanity is becoming vividly aware of our responsibilities and our increased role in helping make our planet sustainable for its people as well as all the other species that inhabit it. To us, Envirothon is one of the more unique science competitions that allows us to learn about concepts that directly affect our environment and the people that farm and live on it. Your support allows us to apply these lessons at the state level event, which is the culmination of our year of hard work. Thank you so very much for helping make Illinois Envirothon 2022 a reality.

Our team also looks forward to continuing our Envirothon journey into the summer by representing Illinois at the 2022 NCF-Envirothon national competition in Oxford, Ohio.

Sincerely,

University of Chicago Laboratory Schools

Daniel Calleri, Coach  
Tyler Turek, Captain  
Amelia Cifu  
Jade Deng  
Akshay Badlani  
Olin Nafziger

*[Handwritten signatures]*  
*Amelia Cifu*  
*Akshay Badlani*  
*Dan. Calleri*



Macon County Soil and Water Conservation District  
3342 N. President Howard Brown Blvd.  
Decatur, IL 62521  
217-877-5670 ext 3

June 16, 2022

AISWCD  
4285 N. Walnut St. Rd.  
Springfield IL 62707

RE: FY22 MEMBERSHIP CONTRIBUTION

To Whom It May Concern

After receiving our Dues Invoice for FY2022 Member Contributions, our board has some questions in regard to how the decision came about to increase the dues.

We are questioning the process in which the decision was made as well as the lack of transparency and lack of notification that was given during the entire process. We were advised that it was to be on the agenda at the December Annual Meeting but there was not a quorum for the vote on the matter to formally pass.

So we are asking to be advised on the following questions:

\*When did this increase from 3% to 5% pass?

\*Who voted?

\*What was the vote count in favor and against?

\*Why were the districts not notified of this increase ahead of being invoiced?

At this time the MCSWCD Board of Directors has discussed and voted upon to pay our regular 3% dues contribution in the amount of \$2,458.76. After the above questions have been addressed and after summer conference, we will again revisit this topic and make a decision at that time to pay the remainder amount of \$1,639.18.

Sincerely

A handwritten signature in black ink, appearing to read "Chase Brown", is written over a faint, circular official stamp.

Chase Brown, Chairman and  
Macon County SWCD Board of Directors

Good morning Grant, the  
Board of Directors, Trevor and  
Ashley,

Thankyou all very much  
for your never-ending focus  
on the Illinois SWCDs through  
each year!

Woo hoo! We are having  
ice cream here tomorrow to  
honor you all and to celebrate  
another year to get great  
things done for conservation. We  
would bring ice cream by if we  
were closer to Springfield. Thankyou!!  
Lion, Mitchell and the Vermilion County  
Board of Directors



[grant.hammer@aiswcd.org](mailto:grant.hammer@aiswcd.org)

---

**From:** George Staab <george@georgestaab.com>  
**Sent:** Wednesday, June 1, 2022 3:28 PM  
**To:** [grant.hammer@aiswcd.org](mailto:grant.hammer@aiswcd.org)  
**Subject:** RC

Grant, our AC, Ellie has accepted the position of AC/RC and is currently acquiring training and doing field work with NRCS. We upped her pay and offered a retirement package with Nationwide. We also got our grant money for the year, thanks to your tireless efforts. I truly appreciate your hard work and passion for conservation. Respectfully, George Staab. Chairman Menard County SWCD

Sent from my iPhone

Dear AISWCD,  
Thank you for your donation to Support  
the State Envirothon Contest. We  
appreciate your generosity.

Thanks again,  
Lehoy FFA

# **June 2022 Farm Service Agency CRP Report**

**June 27, 2022**

All our county offices are open to customers now.

FSA is in the process of filling vacant positions throughout the state.

## **ACREAGE Reporting**

- County Offices are busy accepting acreage reports from producers. July 15, 2022 is the deadline to report acres.

## **Emergency Relief Program (ERP)**

- New disaster program that covers losses in calendar years 2020 and 2021. Phase 1 applications have been mailed to producers. Producers will elect if they want to be paid on any or all of the pre-filled applications.

## **Voluntary Termination of Conservation Reserve Program Contract**

- As part of its actions to give farmers the tools and resources they need to lower food prices, and feed the world, the U.S. Department of Agriculture (USDA) will allow CRP participants who are in their final year of a Conservation Reserve Program (CRP) contract to request voluntary termination following the end of the primary nesting season (April 15, 2022, to August 1, 2022)
- CRP Participants that want to request a voluntary termination must make the request in writing through their local USDA Service Center.
- If approved for voluntary termination producers will be able to hay, graze, conduct early land preparations “after August 1, 2022” and plant a winter crop before October 1, 2022.

## **General Signup 58**

- General Signup 58 concluded Friday, March 11, 2022.
- There were 1377 offers accepted. As of June 16, 2022, there were 607 offers pending producer response whether they wish to continue with the offer. All Signup 58 offers that wish to enroll should be sent to NRCS for CPO development and returned to FSA no later than July 29, 2022.

## **Continuous Signup 57**

- County Offices continue to take offers for Continuous Signup 57. Producers have until August 5, 2022, to submit offers.
- 2069 offers have been submitted as of June 16, 2022. Of these, 1306 offers are pending plan from NRCS and/or the foresters.
- Starting April 1, 2022, producers can submit offers to re-enroll their expiring continuous acres.
- Continuous Highly Erodible Land Incentive (HELI) offers are still being accepted. To be eligible for HELI the offer must have an EI of greater than 20.

## **CREP**

- Signup started June 15, 2022. CREP was suspended in 2015 due to the lack of a state budget

- IL Farm Service Agency has been working the last seven years with IDNR and our National office staff to get an agreement back in place in Illinois.
- Illinois CREP has an acreage limit of 232,000 acres.
- Currently Illinois has 51,215 acres enrolled on 3420 contracts.
- **Basic eligibility requirements**
  - Must meet normal CRP eligibility requirements
  - Minimum of 3 acres must be enrolled
  - Landowners enroll infrequently flooded and environmentally sensitive cropland into a 15 year or permanent Grant of Conservation Right and Easement Agreement once the 15-year CRP contract expires
- **Payments**
  - Participants enrolling in CREP will receive a 25% incentive payment per acre to the maximum payment rate. This is specific to Illinois CREP only.
  - Participants can earn the full weighted average soil rental rate. It is not capped at \$300 like regular continuous CRP signup.
  - Participants will receive a SIP equal to 32.5% for eligible practices
  - Participants will receive a 10% PIP on eligible practices
- **Cost Share Payments-** Under IL CREP participants will receive:
  - 50% cost share for the eligible cost of establishing the practice from CCC (FSA)
  - 50% cost share from the State of Illinois
  - 10% PIP (on eligible practices)
- **Eligible Practices**
  - Permanent native grasses
  - Hardwood tree plantings

### **CLEAR30**

- signup April 1, 2022, through August 5, 2022.

### **FMI**

- Forestry Management Incentive program funds are still available. All activities must be completed by September 30, 2023.

### **CRP Grasslands Signup 204**

- CRP Grassland signup 204 ended May 13, 2022.

### **Other Updates**

Outside CRP signup activities, County Offices are busy working on CRP contract modifications, reminding producers of scheduled management, and processing cost share.



# Illinois Department of Natural Resources

One Natural Resources Way Springfield, Illinois 62702-1271  
[www.dnr.illinois.gov](http://www.dnr.illinois.gov)

JB Pritzker, Governor  
Colleen Callahan, Director

**6/21/22**

## **IDNR/CREP Update for AISWCD Board of Directors:**

Illinois CREP is now open for enrollment!

- On June 1<sup>st</sup>, IDNR, FSA and NRCS held a “Federal-side” CREP virtual training for USDA field office staff.
- On June 14<sup>th</sup>, IDNR hosted a public CREP reopening event to announce the program and supplement the reopening press release.
- On June 15<sup>th</sup>, IDNR hosted a “State-side” CREP virtual/in-person training for the Soil and Water Conservation Districts.
- A Q&A document from our recent trainings will be prepared and distributed soon. If you have questions you would like to include, please forward them to [DNR.CREP@illinois.gov](mailto:DNR.CREP@illinois.gov).

IDNR/CREP is excited to begin the next phase of CREP with our AISWCD and SWCD partners. Your assistance and commitment to CREP for over 20 years has been and continues to be essential to the success of the program. Thank you all for your efforts!



## RESOLUTION 2022-1

### Resolution to Change Article #1, Section #6 of the By-Laws of the Association of Illinois Soil and Water Conservation Districts

Whereas, We feel that the recent change in the dues rate, lacked transparency and did not follow Article 2, Section #5 of the AISWCD By-Laws, which states,

“A majority of the Active Voting Delegates shall constitute a quorum for the transaction of business at any regular or special meeting of the members. In the absence of a legal quorum, those present may conduct the business of the Association, with all actions so taken being subject to approval by the delegate body at a time when a quorum is declared.”

Whereas, Currently, Article #1, Section #6: Dues states:

The dues of the Association shall be paid in full annually by January 1.

- A. Active Voting Member: Shall be the Soil and Water Conservation Districts of Illinois, whose dues have been paid in full within 45 days after receipt of invoice.
- B. Dues Deadline Variance: The dues payment deadline may be extended by the President with concurrence of the Executive Committee for a named, definite period of time due to extenuating circumstances.

Therefore, be it resolved, that to ensure future transparency, we propose the addition of a subsection “C” be added to Article #1, Section #6 of the AISWCD By-Laws, which states:

- C. The Dues are to be 3% of the Operations line contained in the State of Illinois Budget as approved by the General Assembly and signed by the Governor. Partner for Conservation Program cost-share funds may also be considered when calculating the 3% dues when those funds are designated as operational funds by the Department of Agriculture. Any change in the dues structure must be made by a 2/3 vote, of the quorum, at the Annual Meeting. If a quorum is not present at the Annual Meeting, a Special Meeting of the entire Active Voting Membership must be called (which may occur electronically) to allow for final approval.

### Approved by:

McHenry-Lake County Soil & Water Conservation District, June 2022 Board Meeting  
Winnebago County Soil & Water Conservation District, May 2022 Board Meeting  
Boone County Soil & Water Conservation District, June 2022 Board Meeting  
North Cook County Soil & Water Conservation District, June 2022 Board Meeting

# Association of Illinois Soil and Water Conservation Districts Proposal

February 2, 2022



## About Iris Consulting Solutions, LLC

We are a central Illinois-based, woman-owned project management company dedicated to creating a better community through service & relationships.

We specialize in using project management tools and techniques to provide membership management, project management, and IT support to nonprofit organizations, startups, and small businesses.

Our mission is to find solutions for our clients with a hardworking, “others-oriented” attitude, as we strengthen our community.

Our staff is dedicated to keeping their knowledge, skills, and abilities current. Some of the designations, certifications, and training held by our staff members include:

- Wordpress Website Creator
- Project Management Professional (PMP)
- Certified Scrum Master (CSM)
- 6 Sigma Green Belt
- Certified Internal Auditor (CIA)
- Toastmasters International Competent Communicator
- Chartered Property and Casualty Underwriter (CPCU)
- Associates in Claims (AIC)
- Associates in Service (AIS)
- Certificate in Supervisory Management (SM)

## How Can We Help the Association of Illinois Soil and Water Conservation Districts (AISWCD)?

We understand the demands on Associations, their Executive Directors, and their Board Members.

Associations face so many unique challenges, including but not limited to, membership growth fluctuations, IT concerns, and lack of resources to get all of the work done. This is where we can help! We have put together the following Statement of Work Proposal for your consideration. We welcome any and all feedback.



# Statement of Work Proposal

The following activities would be completed for AISWCD by Iris Consulting Solutions, LLC, up to a maximum of 16 hours per month.

- ❖ **Updating Your Website**
  - Posting Updates on Legislation
  - Adding New Member Accounts
  - Managing Password Resets for Members
  - Posting other Pertinent Matters
- ❖ **IT Support**
  - Function as the AISWCD Liaison between you and your web host
- ❖ **Formatting and Stylizing the AISWCD Newsletters**
- ❖ **Creating, Printing, and Mailing the Membership Annual Invoices**
- ❖ **Event Management**
  - Spring and/or Fall Conference Event (In Person or Virtual)
    - Planning Meetings
    - Website Registration Creation and Management
    - Creating and Maintaining the Attendee List
    - Creating Attendee Name Tags
    - Creating Speaker Table Tents
    - Working with Hotel Staff for IT Management
    - Manning the Registration Table for up to two days with two staff members
- ❖ **Membership Growth**
  - Work with the AISWCD Executive Director to secure the list of non-member entities Look up each entity to secure the following information:
    - Contact Name and Title
    - Contact Email Address
    - Contact Physical Address
    - Contact Phone Number
    - Email Address
  - Draft Membership Enrollment Letter with approval from the AISWCD Executive Director
  - Define the Benefits of Membership and Value Proposition
  - Email Membership Enrollment Letter to all entities, as their contact information is secured
  - Determine if USPS mailings are feasible
  - Track the Membership Growth activities
  - Determine if a Membership Database storage solution update is needed
  - Other Membership Growth Activities, as directed



## Cost

Iris Consulting Solutions, LLC, would complete the tasks within this proposal, up to a maximum of 16 hours per month, for a monthly retainer fee of \$1,200.00 per month.

Should you choose to engage Iris Consulting Solutions, LLC, the initial SOW would be for a trial period of 90 days. The objective of the trial period is to ensure you are happy with our service level and determine if the activities in the SOW need to be tweaked to best meet your needs.

At the conclusion of the 90-day trial period, we will conduct a Trial Period Closeout Meeting to obtain your feedback on our services and determine next steps. If you wish to continue to utilize our services, a 12-month Statement of Work Agreement would be executed at that time.

Should there be a need at any time to exceed the 16 hours in a month, an amendment to the Statement of Work Agreement would be made in writing and signatures of all parties must be obtained prior to the work being performed.

The hours beyond the 16 hours would be billed at an additional \$95.00 per hour.

Thank you for the opportunity to provide this proposal. Please let me know if you have any questions or concerns. My contact information is below:

**Stephanie Fuller**  
**President**  
**217-761-7265**  
**[Stephanie@irisconsultingsolutions.com](mailto:Stephanie@irisconsultingsolutions.com)**



**From:** [Kristopher Reynolds](#)  
**To:** [Grant Hammer \(Grant.Hammer@aiswcd.org\)](#)  
**Cc:** [Kaitlin Downs](#)  
**Subject:** Draft Contract AISWCD  
**Date:** Monday, June 20, 2022 10:25:28 AM  
**Attachments:** [image681216.png](#)  
[image458257.png](#)  
[image273386.png](#)  
[image425618.png](#)  
[Draft Contract AISWCD.docx](#)

---

Grant,

Attached is a copy of the draft contract for the Illinois Cover crop Initiative. Please review and let me know if there are any changes that need to be made.

AFT will provide the AISWCD with \$2,500 for facilitating sign-on bonus payments in the amount of \$500 to a maximum of the first 50 SWCD's.

AFT will provide the AISWCD with \$2,500 for facilitating \$1per acre stipend payments for each acre enrolled in the ICCI program on a maximum of 25,000 acres

Kris

**Kristopher Reynolds**  
*Midwest Regional Director*



---

*Phone:* +1 2175561896  
*Email:* [kreynolds@farmland.org](mailto:kreynolds@farmland.org)  
*Website:* [www.farmland.org](http://www.farmland.org)

***Join the Farming Is Our Future campaign today!***



"This message and its contents are confidential. If you received this message in error, do not use or rely upon it. Instead, please inform the sender and then delete it. Opinions in this email may only be those of the author and do not necessarily represent those of American Farmland Trust. The contents of this email do not constitute a binding offer or acceptance by American Farmland Trust unless so set forth in a separate document."

## CONSULTING CONTRACT

THIS CONSULTING CONTRACT, dated as of 6/20/2022, by and between AMERICAN FARMLAND TRUST, a District of Columbia nonprofit corporation having an address at 1150 Connecticut Avenue, N.W., Suite 600, Washington, D.C., 20036 ("AFT") and Association of Illinois Soil and Water Conservation Districts ("AISWCD"), having an address at 4285 N Walnut St Rd, Springfield, IL 62707, ("Consultant").

### 1. Services and Products.

Consultant agrees to perform the services and provide the products described in Exhibit A annexed hereto. Unless otherwise agreed by AFT in advance in writing, Consultant shall personally perform the services and provide the products. Consultant shall perform the services and provide the products with that standard of care, skill and diligence normally provided by professional persons in the performance of similar services or production of similar products. Consultant understands that AFT will be relying upon Consultant's services and products and will be utilizing them in AFT's business.

### 2. Term.

This Contract shall commence on **July 1, 2022** and terminate on **3/31/2023**, unless extended in writing or earlier terminated in accordance with the terms hereof. This Contract may be terminated by AFT at any time upon thirty (30) days' prior written notice to Consultant, or earlier in the event of a breach as provided in Section 6 below.

### 3. Compensation.

AFT shall pay Consultant the sum of **\$5,000** dollars for performing the services and providing the products provided for herein. AFT's payments shall be made on the following schedule:

**(a) \$2,500 dollars shall be paid on 9/1/2022 for satisfactory completion of the SWCD sign-on bonus payments for the Illinois Cover Crop Initiative (ICCI); and**

**(b) A maximum of \$25,000 dollars will be re-imbursed to the AISWCD for ICCI sign on bonus payments for up to 50 SWCD's in the amount of \$500 each shall be paid on or before 9/1/2022; and**

**(c) \$2,500 dollars shall be paid on 3/1/2023 upon the completion of stipend payments being made to participating SWCD's;**

**(d) A maximum of \$25,000 will be reimbursed on 3/1/2023 to the AISWCD upon the completion of the \$1 per acre stipend payments to participating SWCD's on a maximum of 25,000 acres.**

### 4. Expenses.

Consultant shall be responsible for all out-of-pocket expenses incurred by Consultant in connection with the performance of the services, and the provision of the products, provided for herein. AFT shall not be charged any additional amount for overhead expenses or administrative, clerical, or secretarial services

used or obtained by Consultant in performing the services and providing the products provided for herein. Consultant shall be responsible for Consultant's own office supplies and insurance, including workman's compensation insurance.

## **5. Breach of Contract.**

Any of the following shall constitute a breach of this Contract:

(a) failure of Consultant to perform the services and provide the products provided for herein within the schedule set forth in this Contract or Exhibit A hereto (except where such failure arises out of causes beyond Consultant's reasonable control and without its fault or negligence);

(b) failure of Consultant to perform the services and provide the products provided for herein to the reasonable satisfaction of AFT; or

(c) unauthorized disclosure by Consultant of any Confidential Information (as defined below) in the course of performing services or providing products hereunder, other than in accordance with the terms hereof.

## **6. Remedies for Breach.**

If AFT determines that a breach of this Contract has occurred, AFT may terminate this contract and exercise all rights and remedies available at law or in equity. If AFT notifies Consultant that a breach has occurred, Consultant shall promptly turn over to AFT all Work Product.

## **7. Taxes.**

Consultant shall be solely responsible for paying such federal, state and local income, social security, withholding or other taxes, assessments or contributions required in connection with this Contract.

## **8. AFT Project Supervisor.**

The AFT Project Supervisor for this Contract shall be **Kris Reynolds, Midwest Regional Director**, or such other person as AFT may designate from time to time. The AFT Project Supervisor shall exercise general direction, supervision, and administration of the performance of Consultant hereunder.

## **9. Contractual Relationship.**

Consultant is providing services to AFT as an independent contractor, and not as an employee, partner, or agent of AFT. Nothing contained herein shall be deemed to create a relationship of employment, association, partnership, or joint venture between AFT and Consultant. Consultant shall have no authority hereunder to take any action, create any obligation, make any commitment, incur any indebtedness, or enter into any contract on behalf of AFT without AFT's prior written consent.

## **10. Intellectual Property.**

All written work, data, analysis, research methods, findings, conclusions, reports, graphics,



documentation and materials generated by Consultant and/or Consultant's agents pursuant to this Contract (collectively, the "Work Product") shall be the sole and exclusive property of AFT either by operation of the "work for hire" doctrine, to the extent it is applicable, or if necessary, by assignment without additional compensation of all rights of copyright from Consultant and/or Consultant's agents at such time as AFT may request. Consultant expressly agrees that all Work Product created pursuant to this Contract is created as "work for hire" for AFT and that the fees to be paid to Consultant for the services and products are full, fair and adequate consideration for Consultant's conveyance to AFT of the copyrights in all Work Product. No Work Product shall be used by Consultant for any further activities not associated with, or specifically preauthorized in writing by, AFT. AFT shall have complete control and authority over the content and quality of all Work Product that has been generated by Consultant under this Contract and submitted to AFT, and AFT may reject or modify such Work Product for any reason whatsoever. All original documents, exhibits, samples or other materials provided by AFT to Consultant in connection with the services to be performed by Consultant under this Contract shall remain the property of AFT, and shall be returned to AFT immediately upon request. If any of the products provided by Consultant hereunder appears in an AFT publication, Consultant's work shall be acknowledged in a manner deemed appropriate by AFT in AFT's sole reasonable discretion.

#### **11. Conflicting Interests.**

Consultant represents that it does not presently have any interest, and will not acquire any interest, direct or indirect, that would conflict in any manner with the performance of this Contract.

#### **12. Confidential Information.**

This Contract creates a confidential relationship between Consultant and AFT. As used herein, the term "Confidential Information" shall mean any information disclosed to Consultant, whether in writing, orally, or otherwise, in connection with the performance by Consultant of Consultant's obligations hereunder concerning AFT's donors, members, financial affairs, business arrangements, customers, vendors, properties, methods of operation, computer programs or other matters, other than information that is in the public domain or already in the possession of Consultant. "Confidential Information" shall also include any Work Product. Consultant shall keep Confidential Information confidential, and shall not disclose Confidential Information to any third party without the prior written permission of AFT. Consultant shall use Confidential Information only in connection with the performance by Consultant of Consultant's obligations under this Contract.

#### **13. Compliance with Laws.**

Consultant represents, warrants and agrees as follows, wherever applicable to the performance of the services and provision of products: (a) Consultant can lawfully work in the United States; (b) Consultant will obtain, at its own expense (except to the extent otherwise explicitly stated in this Contract) any permits or licenses required to perform the services and provide the products; and (c) Consultant will comply with all statutes, laws, ordinances, rules, regulations, court orders, and other governmental requirements of the United States, the state(s) in which the services are performed, and any other U.S. jurisdiction(s) in which Consultant is organized or authorized to do business. Consultant must not take any actions that might cause AFT to be in violation of any such laws.

#### **14. Liability; Indemnification.**

Consultant acknowledges and agrees that it is performing the services and providing the products entirely at its own risk, and agrees to indemnify, defend, and hold harmless AFT and its directors, officers, employees and agents from and against any and all liabilities, demands, damages, claims, losses, costs, or expenses, including reasonable attorneys' fees, to the extent that they arise out of or result, directly or indirectly, from the negligence, misconduct, breach of warranty, representation, or covenant, or any act or omission by Consultant or any of its employees or agents (including any permitted subcontractors) in performing the services or providing the products. Consultant's indemnity and defense obligations under this Contract will survive for a period of three (3) years after the expiration or earlier termination of this Contract with respect to any matters that occurred, or rights that accrued, prior to such expiration or earlier termination.

**15. Miscellaneous.**

This Contract shall be construed and enforced in accordance with the laws of the District of Columbia. This Contract represents the entire agreement of the parties relating to the subject matter hereof, and it may not be amended, modified or waived other than in writing signed by the party against whom such amendment, modification or waiver is sought to be enforced. If any term or condition of this Contract is found to be invalid the other provisions hereof shall nevertheless remain in full force and effect.

**16. Assignment.**

Because personal services and products are the subject of this Contract, this Contract shall not be assigned without the prior written consent of AFT, which consent may be withheld for any reason whatsoever.

**17. Survival.**

Sections 5, 6, 9, 10, 12, 13, 14 and 15 shall survive the termination of this Contract.

IN WITNESS WHEREOF, the parties have executed and delivered this Contract as of the date first above written.

AMERICAN FARMLAND TRUST

Association of Illinois Soil and Water  
Conservation Districts (AISWCD)

By: \_\_\_\_\_  
Name:  
Title:

\_\_\_\_\_  
Name:  
EIN/SSN:

## EXHIBIT A

### SERVICES/PRODUCTS

- Promote and participate in Illinois Cover Crop Initiative informational webinar for Illinois SWCD's. Webinar will be used to inform them of the project, encourage participation and detail their roles and responsibilities.
- Provide payments for the first 50 SWCD's with a \$500 ICCI project sign-on bonus. AFT will provide the AISWCD with a maximum of \$25,000
- Provide ICCI enrollment payments to each SWCD that assists farmers in the enrollment process. Stipends from the AISWCD to the SWCD's will be in the amount of \$1 per acre on a maximum of 25,000 acres. All SWCD's are eligible for the stipends regardless of early sign-on incentive participation. AFT provide the AISWCD with a list of participating SWCD's and total acres secured for ICCI program. AFT will provide the AISWCD with a maximum of \$25,000 for the stipend payments for the SWCD's.

## **INVOICING REQUIREMENTS**

Consultant shall provide AFT with at minimum monthly statements detailing the services performed and the time spent and other related expenses on each matter by Consultant. Consultant shall submit such monthly statements for payment within thirty (30) days following the end of the month in which services are performed.

Please submit all invoices to Kaitlin Downs, [kdowns@farmland.org](mailto:kdowns@farmland.org).

At minimum, the invoice should include:

- 1) Date
- 2) Payable To (either name of person or organization)
- 3) EIN or SSN (see attached W-9 for completion)
- 4) Address or ACH banking information to send payment

For each person charging to the project, list the following:

- 1) Name
- 2) Date of work performed
- 3) Detail work performed
- 4) Number of hours worked
- 5) Hourly rate
- 6) Total dollar amount

Where applicable, if expenses were incurred, attach receipts to the invoice. For travel list:

- 1) the date of travel
- 2) from/to locations
- 3) purpose of trip
- 4) total number of miles
- 5) rate per mile
- 6) total dollar amount
- 7) expenses incurred while traveling must have receipts (i.e., meals, lodging, tolls, etc)

# SAMPLE INVOICE TEMPLATE

## INVOICE

### Name

(Name of organization or person check is to be paid to)

SSN/TIN

Address

City, STATE ZIP

Phone: (xxx) xxx-xxxx

INVOICE #001

DATE: MONTH DAY, YEAR

### To:

*American Farmland Trust*

Attention: Accounting

1150 Connecticut Ave. N.W., Suite 600

Washington, D.C. 20036

### For:

Project Name

Date, 20XX - Date, 20XX

DESCRIPTION (Description of work done during this timeframe)	# HOURS	HOURLY RATE	TOTAL
	XX.X	\$XX.XX	\$X,XXX.XX
<p><b>MILES</b></p> <p>(indicate purpose of travel and to/from locations)</p>	# Miles	Rate (Current Federal Rate)	
	XXX	\$X.XX	\$
<b>EXPENSES</b> (must have receipts)			
TOTAL			\$****

**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.	<b>1</b> Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
	<b>2</b> Business name/disregarded entity name, if different from above	
	<b>3</b> Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only <b>one</b> of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► _____ <b>Note:</b> 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 <b>not</b> 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. <input type="checkbox"/> Other (see instructions) ► _____	
	<b>4</b> 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) _____ <small>(Applies to accounts maintained outside the U.S.)</small>	
	<b>5</b> Address (number, street, and apt. or suite no.) See instructions.	Requester's name and address (optional) <b>American Farmland Trust</b> <b>1150 Connecticut Avenue, NW, Suite 600</b> <b>Washington, DC 20036</b>
	<b>6</b> City, state, and ZIP code	
	<b>7</b> 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.

<b>Social security number</b>									
				-					
<b>or</b>									
<b>Employer identification number</b>									
				-					

**Part II Certification**

Under penalties of perjury, I certify that:

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

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

**Sign  
Here**

Signature of  
U.S. person ►

Date ►

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