

DEPARTMENT OF PUBLIC SERVICE



Matthew J. Castelli, Mayor

James P. Herron, Director of Public Service
Jeffery C. Minch, Assistant Director of Public Service

February 9, 2026

Dear Resident

In an effort to assist you with reducing the risk of basement flooding and the reduction of household sewage treatment (septic) systems, Mayor Matthew J. Castelli and Middleburg Heights City Council created the Sewer, Septic, Waterproofing Assistance Grant (SSWAG). The SSWAG was developed to provide Middleburg Heights homeowners with direct financial assistance for home improvement projects designed to reduce the risk of basement flooding or the replacement of septic systems. Eligible projects include: the elimination of sanitary sewer cross connections; the replacement of sewer laterals; the lining of sewer laterals; the installation of backwater prevention devices; septic to sanitary conversions; septic system replacement; waterproofing; and other similar basement flooding protection measures approved by the City.

The SSWAG will provide a reimbursement of 100% of the project cost, up to \$3,000.00. All owner-occupied single family residential dwellings qualify for this grant. An application, W-9 (IRS Request for Taxpayer Identification Number and Certification), proof of residency, and proof of ownership are required, for application. Once received the Department of Public Service will coordinate any required testing. Please see the application process outline on page 5 of this packet for more details. When the required testing has been completed and reviewed by the City Engineer, and the scope of work determined, your grant will be approved. Once your project has been completed, please return the completed reimbursement requests along with your contractor's itemized invoice, proof of payment, and a copy of the approved final inspection report.

The City of Middleburg Heights is committed to helping reduce the chances of sanitary sewer backups and the improvement / elimination of household sewage treatment (septic) systems. Please see the back of this letter for complete eligibility requirements, qualified projects, terms, and the application process.

Please contact Jeffery Minch with the Middleburg Heights Department of Public Service at 440-234-2216 / jminch@middleburgheights.com with any questions you may have regarding this grant opportunity.

Sincerely,

Matthew J. Castelli,
Mayor

James P. Herron
Director of Public Service



SEWER, SEPTIC, WATERPROOFING ASSISTANCE GRANT

Eligibility Requirements

- Owner occupied single family residential dwelling
- Property may be a single-family house or condominium / townhouse / cluster homes where a homeowners association or other management organizations does not cover storm and sanitary sewer lateral maintenance
- Homeowners must be current on city income taxes and property taxes
- Any applicant's dwelling connected to the public sewer system must agree to have their storm and / or sanitary sewer laterals snaked, dye tested, and televised by Cuyahoga County Department of Public Works (CCDPW)
- Must agree to allow CCDPW to locate and/or install a test "T" / cleanout on storm and sanitary sewer laterals (if applicable)
- Must agree to obtain all required City, CCDPW, and Cuyahoga County Board of Health (CCBoH) permits, approvals, and inspections
- Homeowners are only eligible to receive this grant one time
- Must obtain SSWAG approval PRIOR to the commencement of any work / project

Eligible Projects

- Elimination of sanitary sewer cross connections
- Lining of sewer laterals
- Installation of backwater prevention devices
- Elimination of storm water infiltration to sanitary sewer
- Repair / replacement of cracked / crushed sewer laterals
- Septic System Replacement
- Septic System to Sanitary Sewer Conversions
- Waterproofing
- Other similar basement "flooding" protection measures approved by the City

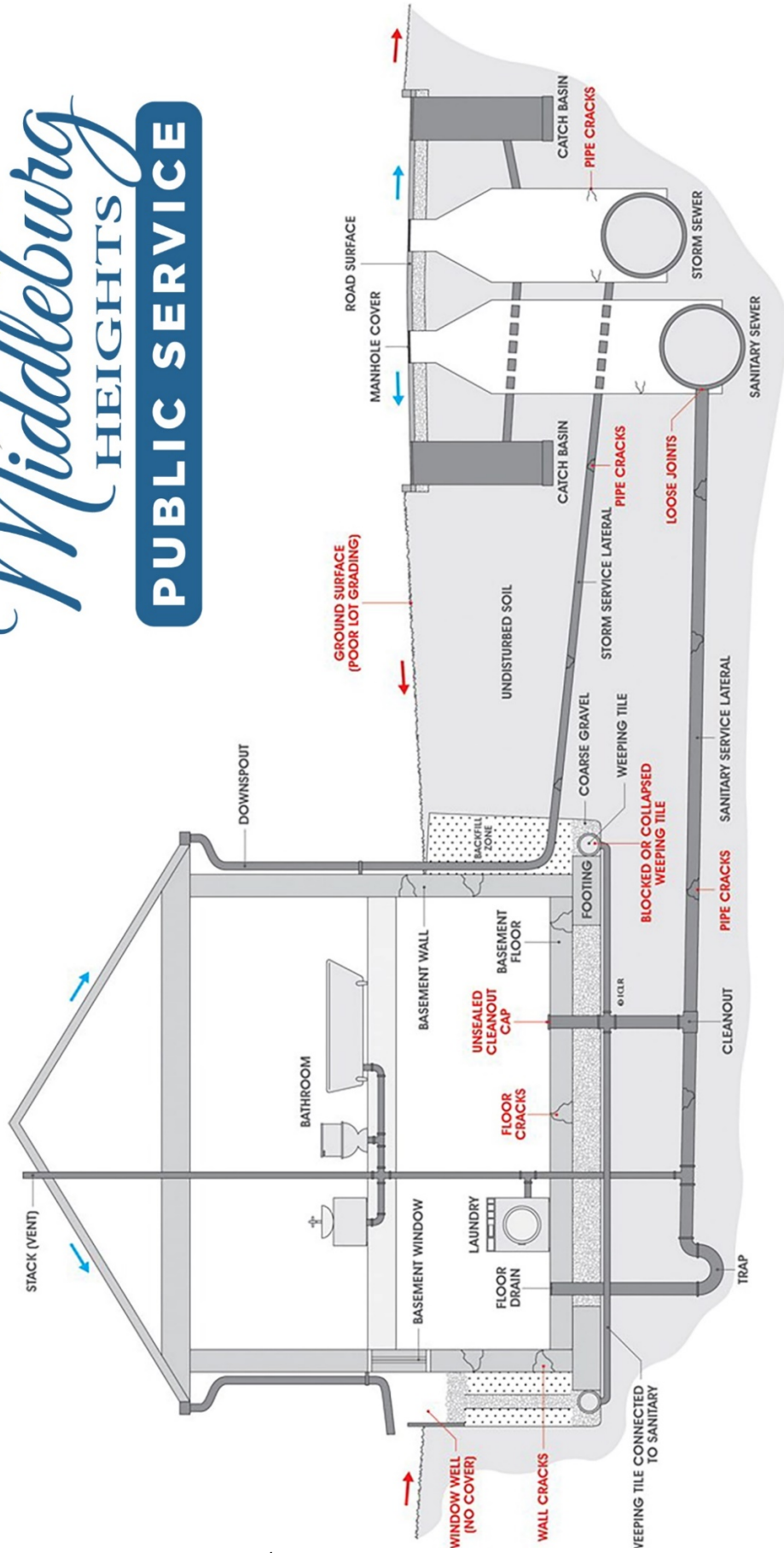


SEWER, SEPTIC, WATERPROOFING ASSISTANCE GRANT

Terms

- **APPLICATIONS MUST BE APPROVED PRIOR TO THE COMMENCEMENT OF ANY WORK OR PROJECT**
- SSWAG reimbursement not permitted for projects commenced or completed without prior approval
- SSWAG is considered as taxable income
- SSWAG is offered on a first come, first served basis until annual funding is expended
- SSWAG is a one time reimbursement per homeowner of 100% of project cost up to a maximum of \$3,000.00
- Homeowners must be current on city income taxes and property taxes
- Applications must be submitted with proof of ownership, proof of residency (utility bill matching owner's name and address), and W-9
- Incomplete applications will not be accepted
- Applicant agrees to allow CCDPW to snake, dye test and televise sanitary and storm sewer laterals, if applicable
- Reimbursement requests require submission of completed reimbursement form, of contractor's itemized invoice, acceptable proof of payment (see list attached to reimbursement request), and an approved final inspection report from the City, CCDPW, and / or CCB0H (as applicable)
- Reimbursement requests must be submitted within 15 days of final inspection
- Reimbursement requests will only be paid by check to the applicant, as shown on the W-9 form
- City's commitment to grant reimbursement valid for 90 days from SSWAG approval
- After 90 days, applicants will need to reapply and receive new approval prior to any work to be eligible for reimbursement
- Prior to reimbursement, applicant agrees that all illegal connections to public sewer systems must be disconnected, permanently rerouted to appropriate outlet, and / or any deficiencies identified by the City, CCDPW, or CCB0H be corrected
- All contractors must hold current registration with the City, CCDPW, and / or CCB0H as required
- All work must be completed in accordance with all applicable local and state building and utility codes
- All projects require City, CCDPW, CCB0H permits, inspections, and approvals as required
- City and CCDPW fees are waived, all other fees apply
- Prior to digging contact the Ohio Utilities Protection Service (8-1-1 or 1-800-362-2764)
- Applicant agrees to maintain any backwater prevention devices per manufacturer's specifications
- Applicant is responsible for removal and reinstallation of any backwater prevention devices prior to and after any maintenance conducted by CCDPW
- City of Middleburg Heights is in no way liable for system failures, future claims related to unacceptable workmanship, any damage, or any other claims
- Applicant understands that any work performed pursuant to this program does not guarantee the elimination of all risk of basement flooding

Sanitary & Storm Sewer Diagram





Middleburg Heights Department of Public Service

15700 Bagley Road, Middleburg Heights, Ohio 44130 – (440) 234-2216

SEWER, SEPTIC, WATERPROOFING ASSISTANCE GRANT Helpful Information

Process

APPLICATIONS MUST BE APPROVED PRIOR TO THE COMMENCEMENT OF ANY WORK OR PROJECT

- Complete SSWAG application
- Return completed SSWAG application, W-9, proof of residency (utility bill matching owner’s name and address) and proof of ownership to the Middleburg Heights Department of Public Service
- Middleburg Heights Department of Public Service authorizes sewer snaking, dye testing, and televising (if applicable)
- Schedule your snaking, dye test and televising with the CCDPW (if applicable)
- Notify the Middleburg Heights Department of Public Service when dye testing is complete
- City Engineer, CCDPW, or CCBBoH reviews application and any testing reports for proper / legal connection and other deficiencies
- Obtain SSWAG approval from Middleburg Heights Department of Public Service
- Obtain required permits from the City, CCDPW, and / or CCBBoH for any and all work
- Commence project
- Obtain all required City, CCDPW, and / of CCBBoH inspections
- Complete project
- Obtain an approved final inspection from the Middleburg Heights Building Department, CCDPW, and / or CCBBoH (as applicable)
- Submit reimbursement request, itemized invoice(s), acceptable proof of payment (see attached list), and approved final inspection report to the Middleburg Heights Department of Public Service within 15 days of final inspection
- Once reimbursement request has been approved, the City of Middleburg Heights will issue a check to the applicant within 14 days

Phone Numbers and Addresses

Middleburg Heights Department of Public Service

15700 Bagley Road
Middleburg Heights, Ohio 44130
440-234-2216
[www.middleburgheights.com/public-service/
service@middleburgheights.com](http://www.middleburgheights.com/public-service/service@middleburgheights.com)

Middleburg Heights City Engineer

Kim Kerber, The Mannik & Smith Group, Inc.
Mackay Engineering and Surveying
7017 Pearl Road
Middleburg Heights, Ohio 44130
440-886-4500

Middleburg Heights Division of Building

15700 Bagley Road
Middleburg Heights, Ohio 44130
440-234-2218
[www.middleburgheights.com/building/
building@middleburgheights.com](http://www.middleburgheights.com/building/building@middleburgheights.com)

Cuyahoga County Department of Public Work

Sewer Maintenance and Service
216-443-8201, weekdays until 4 p.m.
cuyahogacounty.gov/publicworks

Cuyahoga County Board of Health

Sewage System Maintenance
216-201-2001

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Middleburg Heights Department of Public Service

15700 Bagley Road, Middleburg Heights, Ohio 44130 – (440) 234-2216

SEWER, SEPTIC, WATERPROOFING ASSISTANCE GRANT

Application

**(RETURN THIS APPLICATION, W-9, ANY CODE VIOLATIONS, PROOF OF RESIDENCY & PROOF OF OWNERSHIP TO THE ABOVE ADDRESS)
APPLICATIONS MUST BE APPROVED PRIOR TO THE COMMENCEMENT OF ANY WORK OR PROJECT**

Project Type (select one)

<input type="checkbox"/> Sanitary Sewer Backwater Prevention Device / <input type="checkbox"/> Sanitary Sewer Cross Connections Elimination / <input type="checkbox"/> Sanitary Sewer Lateral Replacement or Repair / <input type="checkbox"/> Storm Sewer Lateral Replacement or Repair / <input type="checkbox"/> Sanitary Sewer Lateral Lining / <input type="checkbox"/> Storm Sewer Lateral Lining / <input type="checkbox"/> Septic to Sanitary Conversion / <input type="checkbox"/> Septic Replacement / <input type="checkbox"/> Waterproofing / <input type="checkbox"/> Other (description: _____)
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Property Owner Information

First Name	Last Name	
Address		
City MIDDLEBURG HEIGHTS	State OHIO	Zip Code 44130
Phone Number	Email Address	

Program Agreement

Application is hereby submitted to participate in the City of Middleburg Heights Sanitary Sewer, Septic, Waterproofing Assistance Grant. It is hereby specifically agreed that the signatories and their assignees shall comply with all codes and ordinances of the City of Middleburg Heights, Cuyahoga County, and the State of Ohio, and all the conditions contained in this application. The applicant further agrees to cause all required inspections to be scheduled and obtain the necessary approval for the required inspections associated with this application.

This application submittal is a public record pursuant to the provisions of the Ohio State Open Records Act and a legal document. You are asked to furnish the information on this form to the best of your knowledge and ability. Any information that is yet to be determined must be so noted and provided later to complete the process. Purposely filing false or misleading information is a violation of state law and may be cause to void any grant. If the requested information is not supplied, be aware that the application may be denied. Additional information may be required to review and approve your application.

By signing, the applicant affirms they are the owner of the property listed on this application, that they have read this entire application, and agree the City is in no way liable for system failures, future claims related to unacceptable workmanship, or any damage resulting from sanitary sewer backup or flooding, or claims of any nature regarding the work of the contractor. The applicant hereby releases the City from any and all claims and agrees to comply with all provisions herein.

Owner Signature

Date

Office Use Only – Application Checklist	Notes	
Owner Occupied Residential Dwelling	<input type="checkbox"/> Yes / <input type="checkbox"/> No	
Proof of Ownership / Residency	<input type="checkbox"/> Yes / <input type="checkbox"/> No	Attach to application
Completed W-9 Returned	<input type="checkbox"/> Yes / <input type="checkbox"/> No	Attach to application
Dye Test / Televising Results Approved by City Engineer	<input type="checkbox"/> Yes / <input type="checkbox"/> No	Attach comments to application
Previous Application	<input type="checkbox"/> Yes / <input type="checkbox"/> No	
Application Approval (City Signature)	Date of Approval	

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-NEC (nonemployee compensation).
- 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), and 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.

Caution: If you don't 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; and
4. Certify to your non-foreign status for purposes of withholding under chapter 3 or 4 of the Code (if applicable); and
5. 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).

Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding. Payments made to foreign persons, including certain distributions, allocations of income, or transfers of sales proceeds, may be subject to withholding under chapter 3 or chapter 4 of the Code (sections 1441–1474). Under those rules, if a Form W-9 or other certification of non-foreign status has not been received, a withholding agent, transferee, or partnership (payor) generally applies presumption rules that may require the payor to withhold applicable tax from the recipient, owner, transferor, or partner (payee). See Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*.

The following persons must provide Form W-9 to the payor for purposes of establishing its non-foreign status.

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the disregarded 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 grantor trust.
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust and not the beneficiaries of the trust.

See Pub. 515 for more information on providing a Form W-9 or a certification of non-foreign status to avoid withholding.

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 (under Regulations section 1.1441-1(b)(2)(iv) or other applicable section for chapter 3 or 4 purposes), do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515). If you are a qualified foreign pension fund under Regulations section 1.897(l)-1(d), or a partnership that is wholly owned by qualified foreign pension funds, that is treated as a non-foreign person for purposes of section 1445 withholding, do not use Form W-9. Instead, use Form W-8EXP (or other certification of non-foreign status).

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 their 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 their 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, but are not limited to, 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, as described in item 4 under "*By signing the filled-out form*" 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.

See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier.

What Is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all U.S. account holders that are specified U.S. 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 are no longer 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.

• **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 for 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 you filed with your application.

• **Sole proprietor.** Enter your individual name as shown on your Form 1040 on line 1. Enter your business, trade, or "doing business as" (DBA) name on line 2.

• **Partnership, C corporation, S corporation, or LLC, other than a disregarded entity.** 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.

• **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. Enter any business, trade, or DBA name on line 2.

• **Disregarded entity.** In general, a business entity that has a single owner, including an LLC, and is not a corporation, is disregarded as an entity separate from its owner (a disregarded entity). See Regulations section 301.7701-2(c)(2). A disregarded entity should check the appropriate box for the tax classification of its owner. Enter the owner's name on line 1. The name of the owner 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. 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, enter it on line 2.

Line 3a

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

IF the entity/individual on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation.
• Individual or • Sole proprietorship	Individual/sole proprietor.
• LLC classified as a partnership for U.S. federal tax purposes or • LLC that has filed Form 8832 or 2553 electing to be taxed as a corporation	Limited liability company and enter the appropriate tax classification: P = Partnership, C = C corporation, or S = S corporation.
• Partnership	Partnership.
• Trust/estate	Trust/estate.

Line 3b

Check this box if you are a partnership (including an LLC classified as a partnership for U.S. federal tax purposes), trust, or estate that has any foreign partners, owners, or beneficiaries, and you are providing this form to a partnership, trust, or estate, in which you have an ownership interest. You must check the box on line 3b if you receive a Form W-8 (or documentary evidence) from any partner, owner, or beneficiary establishing foreign status or if you receive a Form W-9 from any partner, owner, or beneficiary that has checked the box on line 3b.

Note: A partnership that provides a Form W-9 and checks box 3b may be required to complete Schedules K-2 and K-3 (Form 1065). For more information, see the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

If you are required to complete line 3b but fail to do so, you may not receive the information necessary to file a correct information return with the IRS or furnish a correct payee statement to your partners or beneficiaries. See, for example, sections 6698, 6722, and 6724 for penalties that may apply.

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 on 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 territory, 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 territory.
- 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 as defined under section 581.
- 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 Information, 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) entered 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 territory, 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, enter "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 ITIN. Enter it in the entry space for the Social security number. 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). If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note: See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.SSA.gov. You may also get this form by calling 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/EIN. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or Form SS-4 mailed to you within 15 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and enter "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, you will generally 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. See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier, for when you may instead be subject to withholding under chapter 3 or 4 of the Code.

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), ABLÉ accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor ²
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. Grantor trust filing under Optional 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:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity ⁴
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee
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 Form 1041 or under the Optional Filing Method 2, requiring Form 1099 (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 on line 1, and enter your business or DBA name, if any, on line 2. 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.)

* **Note:** The grantor must also provide a Form W-9 to the trustee of the trust.

** For more information on optional filing methods for grantor trusts, see the Instructions for Form 1041.

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 return 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 a questionable credit report, contact the IRS Identity Theft Hotline at 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 877-777-4778 or TTY/TDD 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 800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Go to 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 territories for use in administering their laws. The information may also 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, payors must generally withhold a percentage of taxable interest, dividends, and certain other payments to a payee who does not give a TIN to the payor. Certain penalties may also apply for providing false or fraudulent information.

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Middleburg Heights Department of Public Service

15700 Bagley Road, Middleburg Heights, Ohio 44130 – (440) 234-2216

SEWER, SEPTIC, WATERPROOFING ASSISTANCE GRANT

Reimbursement Request

Submit this form upon completion of work and within 90 days of grant approval

Payment Information (check must be made payable to grant applicant listed on IRS W-9)

First Name	Last Name
Address	
Phone Number	Email Address

Mailing Information (same as above)

First Name	Last Name	
Address		
City	State	Zip Code

Reimbursement Acknowledgement

As the recipient of a Middleburg Heights Sanitary Sewer, Septic, Waterproofing Assistance Grant, I hereby submit a copy of the contractor's invoice and proof of payment for all work completed as part of this grant program. To the best of my knowledge all work has been completed, paid for, and has passed its final inspection. I understand and agree that my reimbursement will be mailed to my address once approved by the City and that the City of Middleburg Heights is in no way liable for system failures, future claims related to unacceptable workmanship, or any damage resulting from sanitary sewer backup or flooding, or any claims of any nature regarding the work of the contractor.

Owner Signature

Date

Office Use Only – Reimbursement Checklist

Prior Grant Approval	<input type="checkbox"/> Yes / <input type="checkbox"/> No
Verification of Recipient's Name	<input type="checkbox"/> Yes / <input type="checkbox"/> No
Verification of Mailing Address	<input type="checkbox"/> Yes / <input type="checkbox"/> No
Contractor Itemized Invoice	<input type="checkbox"/> Yes / <input type="checkbox"/> No
Acceptable Proof of Payment (see attached list)	<input type="checkbox"/> Yes / <input type="checkbox"/> No
Approved Final Inspection Report	<input type="checkbox"/> Yes / <input type="checkbox"/> No
P.O. Submission	<input type="checkbox"/> Yes / <input type="checkbox"/> No
Total Project Cost	\$
Total Reimbursement (\$3,000.00 maximum)	\$
Employee Initials	Date



Middleburg Heights Department of Public Service

15700 Bagley Road, Middleburg Heights, Ohio 44130 – (440) 234-2216

SEWER, SEPTIC, WATERPROOFING ASSISTANCE GRANT

Acceptable Proof of Payment

All reimbursements requests regardless of payment method require:

Itemized Invoice or Itemized Receipt must include:

- Vendor name
- Date
- Description of goods/services
- Total amount

Additional Proof required by Payment Method:

For Payments made by Check:

- Cancelled check (front and back), or
- Copy/image of the check plus bank statement showing the check cleared (with check number + amount)

For Payments made by Cash:

Signed, dated receipt/invoice from the contractor showing:

- Amount
- Payment Date
- Description of goods/services
- Marked "Paid in cash" or "Paid in Full", or shows a \$0 balance
- Contractor name and signature

For Payments made by Credit Card

- Credit card statement showing the charge, and
- Itemized merchant receipt or paid invoice

For Payments made by Financing / Payment Plan

- Copy of the financing agreement, and
- Itemized merchant receipt or paid invoice showing payment made via financing