STATE OF CONNECTICUT
Office of Policy and Management

FURNACE REPLACEMENT REBATE PROGRAM

NOTICE TO APPLICANTS

January 2010

Attention Furnace Replacement Rebate Program Applicants:
Before you submit a Furnace Replacement Rebate Program Application, please be advised that state funding is limited for the Furnace Replacement Rebate Program. Rebates are being issued only within available state funds. In order to be eligible for a rebate, your Furnace Replacement Rebate Program Application must be postmarked no later than March 10, 2010 for submission to the Furnace Replacement Rebate Program. Keep in mind that even if an application is postmarked on or before March 10, 2010, rebate payments are still subject to the availability of state funds – if funding for the program is exhausted prior to March 10, 2010, a rebate will not be issued to an applicant.

The Furnace Replacement Rebate Program will be closed to new applications on March 10, 2010. Furnace Replacement Rebate Program applications received after the program is closed will not be processed for a rebate and will be returned to the applicant.

Funding for the program may be exhausted prior to March 10, 2010, so if you are planning on applying for a rebate, it would be sensible to submit an application sooner rather than later.

Processing of a rebate application may take up to 8 weeks from the time it arrives as this agency.

STATE OF CONNECTICUT – OFFICE OF POLICY AND MANAGEMENT

FURNACE REPLACEMENT REBATE PROGRAM
JULY 1, 2007 – APRIL 15, 2010 GUIDELINES

GENERAL INFORMATION

The Furnace Replacement Rebate Program is an incentive program for Connecticut households to replace their existing residential furnaces or boilers with more energy efficient models. The program is designed to provide rebates of up to $500 to households that purchase and install replacement natural gas, propane or oil furnaces and boilers between July 1, 2007 and June 30, 2017. Rebates will be available for replacement natural gas furnaces or boilers that meet or exceed Federal Energy Star standards and propane and oil furnaces and boilers that are at least 84% efficient. The amount of the rebate will decrease as your income rises above a certain level. The Office of Policy and Management, authorized by Connecticut General Statutes Section 16a-46e, is responsible for implementing this Furnace Replacement Rebate Program.

The Furnace Replacement Rebate Program has a retroactive start date of July 1, 2007. Furnaces or boilers purchased and installed prior to that date will not qualify for a rebate.

For each Furnace Replacement Rebate for which you apply, you must:

1) File one completed Furnace Replacement Rebate Application and Verification Form;
2) Provide furnace/boiler proof of purchase and installation; and,
3) File one completed Form W-9.

Failure to provide required information may result in denial of the Rebate.

Furnace Replacement Rebates are not considered taxable income for purposes of Connecticut State Income Tax. However, Furnace Replacement Rebates may be considered taxable income for Federal Income Tax purposes and subject to Federal Income Tax. Please consult your tax advisor for your specific situation.

Please be sure to fill in your Name and Social Security Number on both pages of the Furnace Rebate Program Application and Verification Form in case the pages get separated.

APPLICANT SIGNATURE and NOTARIZATION

Be sure to carefully read and understand each of the statements in the Furnace Replacement Rebate Program Application and Verification Form and the Furnace Replacement Rebate Program Guidelines. After you have filled in and assembled all necessary Rebate documentation, you must have the Furnace Replacement Rebate Program Application and Verification Form notarized. Do not sign and date the form until in the presence of a Commissioner of the Superior Court or Notary Public.

QUESTIONS

If you have any questions, please call the Furnace Replacement Rebate Program toll-free: 1–866–940–4676. Or, consult the Furnace Replacement Rebate Program website at http://www.ct.gov/opm/furnacerebate. Additional Furnace Replacement Rebate Program application materials can be downloaded at the website as well. Photocopies of the Furnace Replacement Rebate Program Application and Verification Form are acceptable.

MAILING INSTRUCTIONS

Mail All Furnace Replacement Rebate Program Application Materials To:

Office of Policy and Management
Attention: FURNACE REBATE
Energy Policy Unit
450 Capitol Avenue, MS 52ENR
Hartford, CT 06106-1379

ELIGIBILITY

Eligibility for the Rebate for furnaces/boilers installed between July 1, 2007 and April 15, 2010 will be based on 2008 Federal and State Income Tax Filing Information.

Eligibility is also based on:

REPLACEMENT FURNACE / BOILER EFFICIENCY

- The replacement **natural gas** furnace/boiler must **meet or exceed federal Energy Star standards**.
- The replacement **propane** and **oil** furnace/boiler must **be not less than 84% efficient**.
- **AFUE** stands for Annual Fuel Utilization Efficiency. A furnace's or boiler's efficiency rating is measured by AFUE. The Federal Trade Commission requires new furnaces or boilers to display their AFUE so consumers can compare heating efficiencies of various models. Higher AFUE numbers are more efficient. For more information about furnace/boiler efficiency, visit the Energy Star websites:
  - for furnaces: http://www.energystar.gov/index.cfm?c=furnaces.pr_furnaces; and,
  - for boilers: http://www.energystar.gov/index.cfm?c=boilers.pr_boilers.
- Only natural gas, oil and propane furnaces/boilers qualify for the Rebate.
- The Rebate is valid only for purchased equipment. Leased equipment will not qualify for a Rebate.
- The Rebate is valid for a replacement furnace/boiler financed via a Federal and/or State low interest loan program(s). However, a replacement furnace/boiler paid for with a monetary grant under a Federal and/or State grant program (for example, a replacement furnace program administered by the Fuel Oil Conservation Board) is not eligible for a Rebate.
- You must provide furnace/boiler **proof of purchase and installation** (for example, a dated invoice).
- The Rebate cannot exceed the total cost for the replacement furnace/boiler.

APPLICANT INCOME

- The Rebate Applicant must have filed a 2008 Federal Income Tax Return and meet Connecticut Adjusted Gross Income (CT AGI) levels. **However, if you did not file a 2008 Federal Income Tax Return because your income level did not meet the Federal Income Tax filing requirements, you are eligible for the maximum allowable rebate amount of $500** (assuming you meet all other eligibility criteria).
- Your CT AGI can be found on Line 5 of the 2008 Form CT-1040 Resident Income Tax Return; Line 3 of the 2008 Form CT-1040EZ Resident EZ Income Tax Return; and Line 5 of the 2008 Form CT-1040NR/PY Nonresident and Part-Year Resident Income Tax Return.
- **The attached Income Eligibility Reference Charts can be used to determine the rebate amount you are eligible for based on your federal filing status and CT AGI.**
- Upon receipt of your completed Furnace Replacement Rebate Program Application and Verification Form, **the Office of Policy and Management will verify your eligibility and determine your rebate amount**.
- Any reference in the Furnace Replacement Rebate Program Application and Verification Form, as well as these Guidelines, to a spouse also refers to a party to a civil union recognized under Connecticut law.

RESIDENTIAL STRUCTURE

- The Rebate is only available for furnace/boiler replacement in an existing residential structure containing not more than 4 dwelling units.
- The Rebate is not available for new construction/installation.

STATE OF CONNECTICUT – OFFICE OF POLICY AND MANAGEMENT

FURNACE REPLACEMENT REBATE PROGRAM

JULY 1, 2007 – APRIL 15, 2010

INCOME ELIGIBILITY REFERENCE CHARTS*

Filing Status 2008: Unmarried

CT Adjusted Gross Income	Rebate
up to $56,500	$500
$56,501 - $66,500	$450
$66,501 - $76,500	$400
$76,501 - $86,500	$350
$86,501 - $96,500	$300
$96,501 - $106,500	$250
$106,501 - $116,500	$200
$116,501 - $126,500	$150
$126,501 - $136,500	$100
$136,501 - $146,500	$50
$146,501 and over	$0

Filing Status 2009: Unmarried

CT Adjusted Gross Income	Rebate
up to $58,500	$500
$58,501 - $68,500	$450
$68,501 - $78,500	$400
$78,501 - $88,500	$350
$88,501 - $98,500	$300
$98,501 - $108,500	$250
$108,501 - $118,500	$200
$118,501 - $128,500	$150
$128,501 - $138,500	$100
$138,501 - $148,500	$50
$148,501 and over	$0

Filing Status: Married, Filing Separately

CT Adjusted Gross Income	Rebate
up to $50,250	$500
$50,251 - $55,250	$450
$55,251 - $60,250	$400
$60,251 - $65,250	$350
$65,251 - $70,250	$300
$70,251 - $75,250	$250
$75,251 - $80,250	$200
$80,251 - $85,250	$150
$85,251 - $90,250	$100
$90,251 - $95,250	$50
$95,251 and over	$0

Filing Status: Head of Household

CT Adjusted Gross Income	Rebate
up to $78,500	$500
$78,501 - $88,500	$450
$88,501 - $98,500	$400
$98,501 - $108,500	$350
$108,501 - $118,500	$300
$118,501 - $128,500	$250
$128,501 - $138,500	$200
$138,501 - $148,500	$150
$148,501 - $158,500	$100
$158,501 - $168,500	$50
$168,501 and over	$0

Filing Status: Married, Filing Jointly

CT Adjusted Gross Income	Rebate
up to $100,500	$500
$100,501 - $110,500	$450
$110,501 - $120,500	$400
$120,501 - $130,500	$350
$130,501 -$ 140,500	$300
$140,501 - $150,500	$250
$150,501 - $160,500	$200
$160,501 - $170,500	$150
$170,501 - $180,500	$100
$180,501 - $190,500	$50
$190,501 and over	$0

- Upon receipt of your completed Furnace Replacement Rebate Program Application and Verification Form, the Office of Policy and Management will verify your eligibility and determine your rebate amount.
- Eligibility for the Rebate for furnaces/boilers installed between July 1, 2007 and April 15, 2010 will be based on 2008 Federal and Connecticut State Income Tax Filing Information.

*Valid thru April 15, 2010

FOR OFFICE USE ONLY

STATE OF CONNECTICUT - OFFICE OF POLICY AND MANAGEMENT

FURNACE REPLACEMENT REBATE PROGRAM
APPLICATION AND VERIFICATION FORM
July 1, 2007 – APRIL 15, 2010

PLEASE PRINT OR TYPE

FOR OFFICE USE ONLY
Application No.:
□ Approved □ Denied
Reviewer Initials:
Date Rebate Issued:
Rebate Amount:

APPLICANT INFORMATION

Name (Last, First, Middle Initial):		Social Security Number: ☐☐☐ – ☐☐ – ☐☐☐☐
Mailing Address:		
City:	State:	Zip Code:
Phone Number:	Date of Birth (Month, Date, Year): ☐☐ / ☐☐ / ☐☐☐☐	

Street Address Where Furnace/Boiler Was Replaced (if different from mailing address):		
City:	State: CT	Zip Code:
If Different Than Mailing Address, Please Explain:		

What is the type of residential structure where the furnace/boiler was replaced? (check only one)

□ Single-family □ Multi-family, # of units: _____ □ Apartment/Condo, # of units: _____

Did you file a Federal Income Tax Return for 2008? □ YES □ NO

What was your Federal Filing Status for 2008? (check only one)

□ Unmarried Individual □ Married Filing Separately □ Head of Household □ Married Filing Jointly

If you were **not required to file a Federal Income Tax Return** for 2008 because your income did not meet the Federal Income Tax filing requirements, check the following box: ☐

Did you file a Connecticut State Income Tax Return for 2008? □ YES □ NO

What was your Connecticut Adjusted Gross Income (CT AGI) for 2008? $ ☐☐☐,☐☐☐,☐☐☐

If you were **not required to file a Connecticut State Income Tax Return** for 2008 because your income did not meet Connecticut State Income Tax filing requirements, check the following box: ☐

FURNACE / BOILER INFORMATION

NEW SYSTEM INFORMATION	OLD SYSTEM INFORMATION*
□ Furnace □ Boiler (check only one)	□ Furnace □ Boiler (check only one)
□ Natural Gas □ Propane □ Oil (check only one)	□ Natural Gas □ Propane □ Oil (check only one)
Brand Name:	□ Other, please specify: _____
Model Name:	Approximate Age: □ 0 - 5 years □ 5 - 10 years
Model Number:	(check only one) □ 10 - 20 years □ over 20 years
AFUE:	AFUE: (if known)
Installation Date:	*please share if available

APPLICANT INFORMATION

Name (Last, First, Middle Initial):	Social Security Number: ☐☐☐ – ☐☐ – ☐☐☐☐

FURNACE / BOILER INSTALLER INFORMATION

Installer Name:		
Installer License No.:	Phone Number:	
Installer Address:		
City:	State:	Zip Code:
Was the replacement furnace/boiler self-installed? ☐ Yes ☐ No		
If Yes, did the replacement furnace/boiler pass the municipal self-installation inspection? ☐ Yes ☐ No		

DECLARATIONS AND INSTALLATION VERIFICATION

I understand that the Connecticut Office of Policy and Management (OPM) does not make any warranty concerning the performance, operation, installation or any other characteristic or feature of the replacement furnace or boiler. OPM is not responsible for the furnace or boiler warranties or guarantees, expressed or implied.

I understand that OPM approval is only for purposes of obtaining the Furnace Replacement Rebate Program rebate.

I certify that the furnace or boiler system described in this application was purchased on, or after, July 1, 2007 and is installed.

I certify that the furnace or boiler system described in this application was not paid in full with a monetary grant under a Federal and/or State grant program.

I understand that this Furnace Replacement Rebate cannot exceed the total cost for the replacement furnace or boiler described in this application.

I understand that OPM may be required to disclose the name, address and phone number from this application under the Connecticut Freedom of Information Act (Connecticut General Statutes, Chapter 14, Section 1-210).

I understand that this Furnace Replacement Rebate may be subject to Federal Income tax.

I authorize OPM to use information provided on this application to confirm my furnace replacement rebate eligibility by verifying, with the municipality where the replacement furance or boiler described in this application was replaced, that the replacement furnace or boiler, if self-installed, passed the municipal self-installation inspection.

I authorize OPM to use information provided on this application, including my Social Security Number, to confirm my furnace rebate eligibility by verifying my filing status, income level and income year with the Connecticut Department of Revenue Services.

By signing below, I certify that all the information described in this Furnace Replacement Rebate Program Application and Verification Form and all the documents provided with this Furnace Replacement Rebate Program Application and Verification Form are accurate and true and that I have read and understand the Furnace Replacement Rebate Program Guidelines.

APPLICANT SIGNATURE and NOTARIZATION

(DO NOT sign and date this form until in the presence of a Commissioner of the Superior Court or Notary Public.)

Sworn as true to the best of my knowledge and belief, subject to the penalties of false statement.

Signature of Applicant: _____ Date: _____

Printed Name of Applicant: _____

Sworn and subscribed before me on this _____ day of _____, 20____. *(NOTARY SEAL)*

Signature of Commissioner of the Superior Court or Notary Public: _____

Form **W-9**
(Rev. October 2007)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Give form to the requester. Do not send to the IRS.

Print or type
See **Specific Instructions** on page 2.

Name (as shown on your income tax return)

Business name, if different from above

Check appropriate box: ☐ Individual/Sole proprietor ☐ Corporation ☐ Partnership
☐ Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶
☐ Other (see instructions) ▶

☐ Exempt payee

Address (number, street, and apt. or suite no.)

Requester's name and address (optional)

City, state, and ZIP code

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 your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Social security number

or

Employer identification number

Part II Certification

Under penalties of perjury, I certify that:

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

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. See the instructions on page 4.

Sign Here **Signature of U.S. person ▶** **Date ▶**

General Instructions

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

Purpose of Form

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

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

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.

Note. If 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 on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the 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 withholding on your share of partnership income.

The person who gives 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 is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,

- The U.S. grantor or other owner of a grantor trust and not the trust, and
- The U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

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

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

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.

2. The treaty article addressing the income.

3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.

4. The type and amount of income that qualifies for the exemption from tax.

5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

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

If you are a nonresident alien or a foreign entity not subject to backup withholding, give the requester the appropriate completed Form W-8.

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

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

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,

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

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

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

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

Certain payees and payments are exempt from backup withholding. See the instructions below and the separate Instructions for the Requester of Form W-9.

Also see *Special rules for partnerships* on page 1.

Penalties

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

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

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

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

Specific Instructions

Name

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

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

Sole proprietor. Enter your individual name as shown on your income tax return on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name" line.

Limited liability company (LLC). Check the "Limited liability company" box only and enter the appropriate code for the tax classification ("D" for disregarded entity, "C" for corporation, "P" for partnership) in the space provided.

For a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Regulations section 301.7701-3, enter the owner's name on the "Name" line. Enter the LLC's name on the "Business name" line.

For an LLC classified as a partnership or a corporation, enter the LLC's name on the "Name" line and any business, trade, or DBA name on the "Business name" line.

Other entities. Enter your business name as shown on required federal tax documents on the "Name" line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the "Business name" line.

Note. You are requested to check the appropriate box for your status (individual/sole proprietor, corporation, etc.).

Exempt Payee

If you are exempt from backup withholding, enter your name as described above and check the appropriate box for your status, then check the "Exempt payee" box in the line following the business name, sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

Note. If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following payees are exempt from backup withholding:

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 possession of the United States, or any of their political subdivisions or instrumentalities,

4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or

5. An international organization or any of its agencies or instrumentalities.

Other payees that may be exempt from backup withholding include:

6. A corporation,

7. A foreign central bank of issue,

8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,

9. A futures commission merchant registered with the Commodity Futures Trading Commission,

10. A real estate investment trust,

11. An entity registered at all times during the tax year under the Investment Company Act of 1940,

12. A common trust fund operated by a bank under section 584(a),

13. A financial institution,

14. A middleman known in the investment community as a nominee or custodian, or

15. A trust exempt from tax under section 664 or described in section 4947.

The chart below shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 15.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 9
Broker transactions	Exempt payees 1 through 13. Also, a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker
Barter exchange transactions and patronage dividends	Exempt payees 1 through 5
Payments over $600 required to be reported and direct sales over $5,000[1]	Generally, exempt payees 1 through 7[2]

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

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

Part I. Taxpayer Identification Number (TIN)

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

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

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited liability company (LLC)* on page 2), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

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

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

If you are asked to complete Form W-9 but do not have a TIN, 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 domestic entity that has a foreign owner must use the appropriate Form W-8.*

Part II. Certification

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

For a joint account, only the person whose TIN is shown in Part I should sign (when required). Exempt payees, see *Exempt Payee* on page 2.

Signature requirements. Complete the certification as indicated in 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 to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

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

What Name and Number To Give the Requester

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

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

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

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

[4] List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 1.

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, social security number (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.

Call the IRS at 1-800-829-1040 if you think your identity has been used inappropriately for tax purposes.

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

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

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

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

Visit the IRS website at *www.irs.gov* to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA, or Archer MSA or HSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax 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. Payers must generally withhold 28% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.

FURNACE REPLACEMENT REBATE PROGRAM CHECKLIST

Please make sure that you:

- ☐ Complete, SIGN and DATE the Form W-9;
- ☐ Complete and sign the Furnace Replacement Rebate Program Application and Verification Form in its entirety;

  On your Furnace Replacement Rebate Program Application, be sure to indicate:

  - ☐ Type of residential structure where the furnace/boiler was replaced;
  - ☐ Whether you filed a 2008 Federal Income Tax Return;
  - ☐ Your 2008 Federal Filing Status;
  - ☐ Whether you filed a 2008 CT State Income Tax Return;
  - ☐ Your 2008 CT AGI (Adjusted Gross Income);
  - ☐ Whether your new system is a furnace or boiler;
  - ☐ Whether your new system uses natural gas, propane or oil;
  - ☐ AFUE of your new system; and,
  - ☐ Installation date of your new system.
- ☐ Notarize the Furnace Replacement Rebate Application and Verification Form;
- ☐ Submit proof of the furnace/boiler purchase and installation with your application (for example, a dated invoice marked paid that details the furnace/boiler replacement).
- ☐ Keep a copy of all Furnace Replacement Rebate Program application materials for your records.
- ☐ Mail all Furnace Replacement Rebate Program Application Materials to:

Office of Policy and Management
Attention: FURNACE REBATE
Energy Policy Unit
450 Capitol Avenue, MS 52ENR
Hartford, CT 06106-1379