

**STATE OF TENNESSEE VOLKSWAGEN DIESEL SETTLEMENT
ENVIRONMENTAL MITIGATION TRUST
TRANSIT AND SHUTTLE BUS GRANT PROGRAM MANUAL**



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LIST OF SCHOOL BUS REPLACEMENT GRANT PROGRAM MANUAL APPENDICES¹

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¹ Appendices are provided as separate attachments to the Transit and Shuttle Bus Grant Program Manual.

I. CONTRACT

A. Grant Contract

All grantees have entered into a Grant Contract with the Tennessee Department of Environment and Conservation (TDEC) in order to receive the allocated grant funds. This Grant Contract contains the following sections:

- A. Scope of Services
- B. Term of Contract (not to exceed 24 months)
- C. Payment Terms and Conditions (including Budget)
- D. Standard Terms and Conditions
- E. Special Terms and Conditions

B. Grant Budget

The Grant Budget, "Attachment 2" of the Grant Contract, contains line items detailing the total project amount, including the Grant Contract amount and the Grantee's participation. Expenditures, reimbursements, and/or payments under this Grant Contract shall adhere to the Grant Budget. Section C.6. of the Grant Contract states that the Grantee may request revisions of Grant Budget line-items by letter, giving full details supporting such request, provided that such revisions do not increase the total Grant Budget amount. Grant Budget line-item revisions may not be made without prior, written approval of the State in which the terms of the approved revisions are explicitly set forth. Written requests and justifications for such line-item variances must be sent to the TDEC Office of Energy Programs (Contact Information on Page 8).

II. ADDITIONAL CONTRACT COMPLIANCE REQUIREMENTS

A. Title VI Requirements

Title VI of the Civil Rights Act of 1964 prohibits discrimination based on race, color, or national origin in programs or activities receiving federal financial assistance (42 U.S.C. §2000d). As a recipient of federal funding, TDEC is required to comply with the rules, laws and regulations of Title VI. Title VI also applies to recipients of federal financial assistance that passes through TDEC in the form of grants, contracts, or subcontracts, as well as federal financial assistance that passes through another state agency to TDEC. To comply with Title VI requirements for TDEC subrecipients, the Grantee must complete the **TDEC Subrecipient Title VI training** (accessible at <https://tdec.tn.gov/title6/index.html>) and must provide TDEC with a copy of the certificate of training completion no later than **30 days** after the draft Grant Contract has been submitted to TDEC Contracts for approval (the Grantee will be notified when this has occurred). The Grantee must also complete and submit to TDEC a completed **Title VI Training Certification (Appendix F)** no later than **30 days** after the draft Grant Contract has been submitted to TDEC Contracts for approval.

B. Tennessee Department of Revenue Registration

Section D.25. of the Grant Contract states that the Grantee shall comply with all applicable registration requirements contained in Tenn. Code Ann. §§ 67-6-601 – 608. Compliance with applicable registration requirements is a material requirement of the Grant Contract.

Grantees that contract with the State of Tennessee must be registered to collect sales tax if they make sales that are subject to the Tennessee sales and use tax. If the Grantee does not make sales that are subject to the sales and use tax, the Grantee must provide a letter from the Department of Revenue confirming that there is no registration requirement. To complete this requirement, please click on the following link and follow the corresponding instructions:

<https://revenue.support.tn.gov/hc/en-us/articles/203555049-I-am-a-vendor-doing-business-with-the-state-of-Tennessee-I-was-told-I-need-to-provide-a-certificate-of-registration-or-proof-of-sales-tax-exemption-What-do-I-do->

C. Parent Child Information Form and Notice of Audit Form

Section D.19 of the Grant Contract states that all Grantees must complete the Parent Child Information form contained within their Grant Contract (Attachment 4). The Grantee should submit only one, completed Parent Child Information document to the State during the Grantee's fiscal year; send completed forms to TDEC.OEP@tn.gov.

In addition to the Parent Child Information form, Grantees that are individuals, businesses, or non-profits must also complete the Notice of Audit Report form contained within their Grant Contract (Attachment 3). As noted in the form instructions, Grantees must send the completed Notice of Audit Report form as a PDF file to cpo.auditnotice@tn.gov at least ninety (90) days prior to the Grantee's fiscal year. When sending this completed form, Grantees should also copy TDEC.OEP@tn.gov on the email message.

III. REQUIRED REPORTING

Quarterly, annual, and final reports must be submitted by the Grantee through the online [TDEC Grants Management System \(GMS\)](https://tdec.smartsimple.com/) (<https://tdec.smartsimple.com/>) prior to all established reporting deadlines, as outlined within Section A.2 of the Grant Contract. Additional instructions for completing the Required Reporting activity with the GMS are included within **Appendix J (GMS Guide)**.

A. Quarterly Reporting

Section A.2.d. of the Grant Contract states that the Grantee must submit quarterly reports to include updates on procurement, vehicle operator training, and refueling infrastructure until the grant-funded ***Transit or Shuttle Bus(es)***² is purchased, delivered, and put into service, and the ***Transit or Shuttle Bus(es)*** to be replaced is ***Scrapped***. Such reports shall include a complete description of the status of the project (including actual or projected termination date), development, implementation, and any modification. A quarterly report template is provided in **Appendix A**. Quarterly reports shall be due no later than January 10, April 10, July 10, and October 10 of each year of the Grant Contract term.

² All terms that are both bolded and italicized in this Grant Program Manual are defined in Appendix D-2 of the Environmental Mitigation Trust Agreement for State Beneficiaries, https://www.tn.gov/content/dam/tn/environment/energy/documents/vw-resources/Dkt_51-1_State_Beneficiary_Trust_Agreement.pdf.

B. Annual Reporting

Section A.2.e. of the Grant Contract states that the Grantee shall submit, within three (3) months of the conclusion of each year of the Term, an annual report. Such reporting shall include those items listed in Section D.18 (Annual and Final Reports) of the Grant Contract, as well as the demonstrated usage of fuel in purchased vehicles, the number of diesel gallon equivalents (DGEs) or gallons purchased, purchase price, refueling locations, miles driven, driving or route habits, metrics regarding emissions reductions, and savings or cost avoidance.

In addition, the Grantee will be responsible for compiling and submitting annual reports on fuel usage and vehicle operations for a period of five years, to begin following vehicle procurement, delivery, and the placement of vehicles into service. These reports may be combined with the annual report requirements noted in Section D.18 during the Grant Contract Term, where possible. Following the close of the Grant Contract Term, these reports shall be due no later than 30 days after the close of the Grantee's fiscal year. The obligations set forth in Section A.2.e. shall survive the expiration of the Grant Contract. An annual report template is provided in **Appendix B**.

C. Final Report

Per Sections A.2.f. and D.18. of the Grant Contract, the Grantee shall submit a final project report (**Appendix C**) within three months of the completion of the Grant Contract Term. (Please note that this report may be combined with the annual report for the final year of the grant period.) In addition to the information requested for the annual report, the final project report must also include cumulative financial information to match the final reimbursement request as well as inventory documentation for all equipment or vehicles purchased with funding through the Grant Contract. The inventory documentation must include, at a minimum, the following:

- a. Description of the equipment or vehicles;
- b. Manufacturer's serial number or other identification number, when applicable;
- c. Consecutive inventory equipment or vehicles tag identification;
- d. Acquisition date, cost, and check number;
- e. Fund source, State Grant number, or other applicable fund source identification;
- f. Percentage of state funds applied to the purchase;
- g. Location within the Grantee's operations where the equipment or vehicles are used;
- h. Condition of the property or disposition date if Grantee no longer has possession;
- i. Depreciation method, if applicable; and
- j. Monthly depreciation amount, if applicable.

NOTE: Failure to submit quarterly, annual, or final reports may result in the required refund of any and all payments made to the Grantee by the State.

D. Scrappage

Section A.2.b. of the Grant Contract states that all eligible **Transit and Shuttle Buses** to be replaced under this program must be **Scrapped** within sixty (60) days of new vehicle delivery. "**Scrapped**" shall mean to render inoperable and available for recycle, and, at a minimum, to specifically cut a 3-inch hole in the engine block for all engines. **Scrapped** shall also include disabling of the chassis by

cutting the vehicle's frame rails completely in half. Grant funding shall not cover costs associated with scrappage of eligible **Transit or Shuttle Buses** to be replaced.

Scrappage may be completed by the Grantee or by a salvage yard, or similar service, provided all scrappage requirements are met and all necessary documentation is provided. The Proof of Scrappage activity within the GMS includes two tabs ("Proof of Scrappage" and "Photo Uploads") and must be completed by the Grantee and approved by TDEC OEP prior to moving forward with the reimbursement process. An individual Proof of Scrappage activity must be completed for each vehicle **Scrapped** under the Grant Program (i.e., if your organization has been approved to replace five vehicles, your organization will complete five individual Proof of Scrappage activities).

Scrappage documentation submitted within the GMS must include JPEG images of the following with corresponding file names. Please append the last four digits of the **Transit or Shuttle Bus'** VIN to the file name (e.g., SideProfile1234.jpg):

	Photo	File Name (insert last four digits of VIN for "####")
1	Side profile of the Transit or Shuttle Bus	SideProfile####.jpg
2	Vehicle Identification Number (VIN) label	VIN####.jpg
3	Engine plate showing the EPA engine family name	EngineTag####.jpg
4	Chassis rail cut in half	Chassis####.jpg
5	Engine block, prior to the hole being drilled	EngineBlockPrior####.jpg
6	Engine block, after the hole has been drilled	EngineBlockAfter####.jpg

Please see **Appendix D** for example scrappage photos.

The Grantee must also provide a letter on their letterhead or on the letterhead of the salvage yard that performed the service confirming that the scrappage requirements have been met. The letter must be signed by the salvage yard that performed the service, or, if the Grantee performs the scrappage service themselves, by the Grantee signatory listed in the Grant Contract. A template of the letter may be found in **Appendix E**. The letter must include:

- The date the **Transit or Shuttle Bus(es)** was **Scrapped**.
- A listing of the **Transit or Shuttle Bus(es)** with engine model year and VIN; and
- The name and contact information for the entity that **Scrapped** the **Transit or Shuttle Bus(es)**.

Additional instructions for completing the Scrappage activity with the GMS are included within **Appendix J (GMS Guide)**.

E. Vehicle Disposition

Section D.27. of the Grant Contract addresses rules for disposition of grant-funded vehicles. Upon termination of the Grant Contract, where a further contractual relationship is not entered into, or at another time during the term of the Grant Contract, the Grantee shall request written approval from the State for any proposed disposition of equipment or motor vehicles purchased with Grant funds. All equipment or motor vehicles shall be disposed of in such a manner as the parties may agree

from among alternatives approved by the Tennessee Department of Environment and Conservation as appropriate and in accordance with any applicable federal laws or regulations.

IV. FINANCIAL REIMBURSEMENT REQUIREMENTS

Grantees will be required to obtain a vendor identification number and will need to submit a **Form W-9, Request for Taxpayer Identification Number and Certification (Appendix G)**. Grantees will also be required to submit bank information via an original **Automated Clearing House (ACH) form (Appendix H)**, in order to receive grant reimbursements electronically. The ACH form must be signed by an authorized account representative and a representative of the associated financial institution.

The Original W-9 and ACH forms should be mailed to:

State of Tennessee
Attn: Supplier Maintenance
21st Floor WRS Tennessee Tower
312 Rosa L Parks Ave
Nashville, TN 37243
(mark envelope CONFIDENTIAL)

Electronic copies of the W-9 and ACH form should be submitted to alexa.voytek@tn.gov or faxed to 615.741.5070.

A. Accounting and Financial Controls

Grantees must properly manage and account for funding received. A complete spending record for all expenditures will be required, including invoice receipts, logs of record, and other properly certified documents.

Only vehicles purchased within the period of performance of a fully executed and approved Grant Contract shall be eligible for reimbursement. No credit will be given for costs incurred prior to the grant period of performance. Documentation will be required for all funds requested. Any applicant who starts a project and incurs costs before receiving a fully executed Grant Contract does so at its own risk.

All funding must be spent in accordance with the Grant Contract. TDEC reserves the right to terminate the Grant Contract and/or recover funding from Grantees that TDEC determines are not in compliance with the conditions of this solicitation or the Grant Contract.

B. Cost Limits

Eligible costs under this Program are limited to (1) the purchase costs of eligible **Transit and Shuttle Buses** and (2) the acquisition and installation costs for associated **All-Electric** infrastructure, if applicable. Grant administration costs are not reimbursable.

The total purchase cost of eligible ***Transit and Shuttle Buses*** may include required costs to acquire the vehicle(s), such as taxes and delivery fees. Costs not integral to ***Transit or Shuttle Bus*** function (e.g., idle reduction technologies, optional diesel after-treatment devices, etc.) cannot be considered eligible for reimbursement. Invoices provided as supporting documentation along with reimbursement requests must detail any such costs in an itemized fashion.

Grant funding shall not cover costs associated with scrappage of eligible ***Transit and Shuttle Buses*** to be replaced. If a Grantee receives money in return for scrapping a ***Transit or Shuttle Bus***, they may apply said funds toward their required cost share.

C. Bid Process

Section D.20. of the Grant Contract requires that the procurement of vehicles be made on a competitive basis, including the use of competitive bidding procedures, where practical. In each instance where it is determined that use of a competitive procurement method is not practical, supporting documentation shall include a written justification for the decision and for use of a non-competitive procurement. The Grantee shall obtain prior approval from the State before purchasing any vehicles or equipment under the Grant Contract. To obtain this approval, Grantees must complete and submit a Procurement activity within the GMS for each proposed purchase. The Grantee shall proceed with purchasing new vehicles or equipment only after the State has reviewed and approved the corresponding Procurement activity for each vehicle or equipment purchase to be reimbursed under the Grant Contract. Additional instructions for completing the Procurement activity within the GMS are included within **Appendix J (GMS Guide)**.

D. Reimbursement

The Grantee is limited to one reimbursement per month on expenditures made in concurrence with the scope of the project and the budgeted line items. If a reimbursement is requested, the request shall be submitted along with all necessary supporting documentation, as detailed in the Grant Contract. ***NOTE: Completion inspections will be conducted to verify completion of Grant Contract scope of services and compliance with Grant Contract requirements prior to reimbursement. To expedite reimbursement, please notify the TDEC Office of Energy Programs after any vehicle purchases are made so that a corresponding completion inspection can be scheduled.***

E. Reimbursement Request Procedures

Section C.5 of the Grant Contract states that the Grantee shall invoice the State no more often than monthly, with all necessary supporting documentation. Grantees shall submit invoices to the State via the Request for Grant Reimbursement activity within the GMS.

Each invoice shall clearly and accurately detail all of the following required information:

- a. Invoice/Reference Number (assigned by the Grantee);
- b. Invoice Date;
- c. Invoice Period (to which the reimbursement request is applicable);
- d. Grant Contract Number (assigned by the State);
- e. Grantor: Department of Environment and Conservation, Office of Energy Programs.

- f. Grantor Number (assigned by the Grantee to the above-referenced Grantor);
- g. Grantee Name;
- h. Grantee Tennessee Edison Registration ID Number Referenced in Preamble of the Grant Contract;
- i. Grantee Remittance Address;
- j. Grantee Contact for Invoice Questions (name, phone, or fax); and
- k. Itemization of Reimbursable Requested for the Invoice Period – it must detail, at minimum, all of the following:
 - i. The amount requested by Grant Budget line-item;
 - ii. The amount reimbursed by Grant Budget line-item to date;
 - iii. The total amount reimbursed under the Grant Contract to date; and
 - iv. The total amount requested (all line-items) for the Invoice Period.

A sample invoice is provided in **Appendix I**. Invoices shall be submitted along with supporting documentation in the form of cancelled checks, confirmation of payment, and signed donation letters, in order to verify all expenditures and cost share contributions. Additional instructions for completing the Request for Grant Reimbursement activity within the GMS are included within **Appendix J (GMS Guide)**.

Grant payments will be made electronically to the account specified on the **Automated Clearing House (ACH)** form, to be completed by the Grantee.

F. Final Reimbursement Procedure

The project must be physically complete by the last day of the grant period. Final reimbursement must be submitted no later than **60 days** after the last day of the grant period and shall contain no billings/invoices dated later than the last day of the grant period. The TDEC Office of Energy Programs reserves the right to conduct a Completion Inspection to verify completion of scope of services prior to final reimbursement.

V. PROJECT MONITORING

The TDEC Office of Energy Programs will conduct desktop and onsite monitoring visits to verify that the projects are developed, completed, and maintained according to contractual guidelines. The types of inspections are as follows:

- a. Desktop Monitoring (as needed) – remote monitoring that includes examination of quarterly and annual reports to assess progress and determine compliance with Grant Contract requirements.
- b. Completion Inspection (as needed) – on-site monitoring visit to verify completion of Grant Contract scope of services and compliance with Grant Contract requirements.
- c. Post-Completion Inspections (as needed) – on-site monitoring visit to monitor usage of grant-funded vehicles and compliance with Grant Contract requirements.

VI. PROPRIETARY INFORMATION

The TDEC Office of Energy Programs is required by Tenn. Code Ann. § 4-3-514(b)(1) to “maintain the confidentiality of all proprietary information it may acquire.” Proprietary information is defined in

Tenn. Code Ann. § 4-3-514(b)(2) as “trade secrets and commercial or financial information that is used either directly or indirectly in the business of any person submitting information to the office under this chapter, and that gives such person an advantage or an opportunity to obtain an advantage over competitors who do not know or use such information.”

Grantees under the Volkswagen Diesel Settlement Environmental Mitigation Trust Transit and Shuttle Bus Grant Program shall identify any proprietary information in submitted documents. The TDEC Office of Energy Programs will review information identified as proprietary to determine that it fits within the aforementioned statutory definition of proprietary information.

Further, the TDEC Office of Energy Programs will maintain a log of the documents that contain proprietary information in order to ensure that such is redacted prior to being produced in response to a records request or disseminated for other purposes.

VII. COMMUNICATION

All communication related to this Grant Contract shall be in writing and shall be made by either certified, first class mail, return receipt requested; overnight courier service with an asset tracking system; or by email with recipient confirmation to the following contact as appropriate:

Alexa Voytek, Energy Programs Administrator
The Office of Energy Programs – VW EMT Transit and Shuttle Bus Grant Program
Tennessee Department of Environment and Conservation
William R. Snodgrass Tennessee Tower
312 Rosa L. Parks Avenue, 2nd Floor
Nashville, TN 37243
Alexa.Voytek@tn.gov

**QUARTERLY REPORT TEMPLATE
STATE OF TENNESSEE
VOLKSWAGEN DIESEL SETTLEMENT
ENVIRONMENTAL MITIGATION TRUST
TRANSIT AND SHUTTLE BUS GRANT PROGRAM**

Section A.2.d. of the Grant Contract states that the Grantee must submit quarterly reports to include updates on procurement, vehicle operator training, and refueling infrastructure until the grant-funded Transit or Shuttle Bus(es) is purchased, delivered, and put into service, and the Transit or Shuttle Bus(es) to be replaced is Scrapped. Such reports shall include a complete description of the status of the project (including actual or projected termination date), development, implementation, and any modification. Quarterly reports shall be submitted within the online TDEC Grants Management System (<https://tdec.smartsimple.com/>) and shall be due no later than January 10, April 10, July 10, and October 10 of each year of the Grant Contract term.

The following information must be submitted to maintain compliance with projects funded by the Tennessee Department of Environment and Conservation's Office of Energy Programs (TDEC OEP). Refer any questions to Alexa Voytek at 615-532-0238 or Alexa.Voytek@tn.gov.

Grantee Information:

Grantee Name: _____

Agency Tracking Number: _____

Contract Expiration Date: _____

Contact Name: _____ Address: _____

City _____ State _____ Zip _____

Phone: _____ Email: _____

Quarter being reported on: _____

Project Description and status: Describe your progress toward completion of the project scope as outlined in your Grant Contract with TDEC. Provide a complete description of the status of the project (including actual or projected termination date), development, implementation, and any modification. If more space is needed, use extra sheets of paper and attach to this document.

Tennessee Department of Environment and Conservation
Office of Energy Programs
Williams R. Snodgrass Tower
312 Rosa L. Parks Ave. 2nd Floor, Nashville, TN 37243
PH: 615-741-2994 FAX: 615-741-5070

Address any updates with regard to vehicle/equipment procurement, vehicle operator training (if needed), and fueling infrastructure. Provide an explanation for any variance from your expected progress.

What is the estimated project completion date? _____

Have you experienced any unforeseen delays? If yes, please explain:

Please detail the Grantee's proposed plan for scrappage of vehicles to be replaced:

Has the Grantee completed the TDEC Subrecipient Title VI training and submitted to TDEC a completed Title VI Training Certification? _____

Has the Grantee submitted documentation to TDEC to comply with Tennessee Department of Revenue Registration requirements (outlined in Section D.25 of the Grant Contract)? _____

Has the Grantee completed and submitted the Parent Child Information form and Notice of Audit form (if applicable)? _____

Note: Attach and submit an invoice and supporting documentation to this Quarterly Report if any vehicle/equipment purchases and/or infrastructure purchases/installation were made within the quarter.

Proprietary Information:

TDEC OEP is required by Tenn. Code Ann. § 4-3-514(b)(1) to “maintain the confidentiality of all proprietary information it may acquire.” Proprietary information is defined in Tenn. Code Ann. § 4-3-514(b)(2) as “trade secrets and commercial or financial information that is used either directly or indirectly in the business of any person submitting information to the office under this chapter, and that gives such person an advantage or an opportunity to obtain an advantage over competitors who do not know or use such information.” Grantees under the Volkswagen Diesel Settlement Environmental Mitigation Trust School Bus Replacement Grant Program shall identify any proprietary information in submitted documents. TDEC OEP will review information identified as proprietary to determine that it fits within the aforementioned statutory definition of proprietary information. Further, TDEC OEP will maintain a log of the documents that contain proprietary information in order to ensure that such is redacted prior to being produced in response to a records request or disseminated for other purposes.

Note: Any information included as part of this quarterly report that the Grantee wishes TDEC OEP to consider as proprietary must be attached separately and must be clearly marked as proprietary.

QUARTERLY FINANCIAL REPORT TEMPLATE

Important: The following table should only include the amount that has been paid to date to the Grantee from the Tennessee Department of Environment and Conservation Office of Energy Programs. Do not include reimbursement requests that have not been paid or expenses that are estimated for future periods.

Applicable Period:		BEGIN:	END:		
POLICY 03 Object Line-item Reference	EXPENSE OBJECT LINE-ITEM CATEGORY	TOTAL GRANT CONTRACT	FUNDS REIMBURSED THIS QUARTER	CUMULATIVE FUNDS REIMBURSED	REMAINING GRANT CONTRACT FUNDS
4, 15	Professional Fee, Grant & Award				
18	Other Non-Personnel				
20	Capital Purchase				

**ANNUAL REPORT TEMPLATE
STATE OF TENNESSEE
VOLKSWAGEN DIESEL SETTLEMENT
ENVIRONMENTAL MITIGATION TRUST
TRANSIT AND SHUTTLE BUS GRANT PROGRAM**

Note: All terms that are both bolded and italicized are defined in Appendix D-2 of the Environmental Mitigation Trust Agreement for State Beneficiaries.¹

Section A.2.e. of the Grant Contract states that the Grantee shall submit, within three (3) months of the conclusion of each year of the Term, an annual report. Such reporting shall include those items listed in Section D.18 of the Grant Contract, as well as the demonstrated usage of fuel in purchased vehicles, the number of diesel gallon equivalents (DGEs) or gallons purchased, purchase price, refueling locations, miles driven, driving or route habits, metrics regarding emissions reductions, and savings or cost avoidance. In addition, the Grantee will be responsible for compiling and submitting annual reports on fuel usage and vehicle operations for a period of five years, to begin following vehicle procurement, delivery, and the placement of vehicles into service. These reports may be combined with the annual report requirements noted in Section D.18 during the Grant Contract Term, where possible. Following the close of the Grant Contract Term, these reports shall be due no later than 30 days after the close of the Grantee's fiscal year. The obligations set forth in Section A.2.e. shall survive the expiration of the Grant Contract. Annual reports shall be submitted within the online TDEC Grants Management System (<https://tdec.smartsimple.com/>).

The following information must be submitted to maintain compliance with projects funded by the Tennessee Department of Environment and Conservation's Office of Energy Programs. Refer any questions to Alexa Voytek at 615-532-0238, or Alexa.Voytek@tn.gov.

Grantee Name: _____

Grant Contract Edison Identification Number: _____

Agency Tracking Number: _____

Contract Expiration Date: _____

Contract Term: _____

Total Contract Amount: _____

¹ Environmental Mitigation Trust Agreement for State Beneficiaries,
https://www.tn.gov/content/dam/tn/environment/energy/documents/vw-resources/Dkt_51-1_State_Beneficiary_Trust_Agreement.pdf.

Tennessee Department of Environment and Conservation
Office of Energy Programs
Williams R. Snodgrass Tower
312 Rosa L. Parks Ave. 2nd Floor, Nashville, TN 37243
PH: 615-741-2994 FAX: 615-741-5070

Contact Name: _____ Address: _____

City _____ State _____ Zip _____

Phone: _____ Email: _____

Year being reported on: _____

In a separate document, please describe the following: (Attach supporting documentation as needed)

1. Number of vehicles/equipment purchased under the grant to date, as well as the demonstrated usage of diesel, compressed natural gas (CNG), propane autogas (LPG), or electricity by these vehicles over the course of the year.
2. Total number of gallons or diesel gallon equivalents (DGE) of diesel, CNG, or LPG purchased, as well as the purchase price and total amount spent in dollars. For All-Electric vehicles, provide the total number of kWh of electricity utilized, the price of electricity, and the total amount spent in dollars.
3. List of refueling sites and locations used over the course of the past year.
4. Number of vehicle miles traveled for each vehicle, as well as a description of the routes and driving habits for each vehicle.
5. Estimate of the expected lifetime NOx emission reduction for each **Transit Bus** replacement conducted to date, calculated using the Argonne National Laboratory Heavy-Duty Vehicle Emissions Calculator (accessible at <https://afleetweb.es.anl.gov/hdv-emissions-calculator/>).

When utilizing the calculator, take the following steps:

- a. For "Project Type," select, "Environmental Mitigation with Scrappage."
- b. For "State," select, "Tennessee."
- c. For "Vehicle Type," select, "**Transit Bus.**"
- d. For "Number of Vehicles," insert "1."
- e. For "Model Year of **Scrapped** Vehicle," insert the **engine model year** of the vehicle that was replaced.
- f. For "Estimate Years for Early Retirement of **Scrapped** Vehicle," assume that the useful life of the **Transit Bus** is 15 years. (i.e., If a 2007 engine model year **Transit Bus** is to be **Scrapped** and retired in 2020, the **Transit Bus** will be retired 2 years early).
- g. For "Estimate Lifetime of New Vehicle," insert "15."
- h. For "Annual Miles of **Scrapped** Vehicle," insert the average annual mileage of the vehicle to be replaced.
- i. For "Annual Miles of New Vehicle," insert the actual annual mileage of the new vehicle.
- j. Select "Diesel In-Use Multiplier."

- k. Only select and fill in the option for “Custom Fuel Economy” if a diesel **Transit Bus** was replaced with a **Hybrid**. After selecting the “Custom Fuel Economy” checkbox, insert the average fuel economy for the **Hybrid Transit Bus** as provided by the OEM within the “New Diesel (MPDGE)” field.
- l. For “Funding Options,” insert the amount of grant funding provided for the specific **Transit Bus** replacement.
- m. For “Natural Gas Feedstock Source,” select “North American NG,” unless the project is utilizing natural gas from landfill gas, anaerobic digester (AD) gas of animal waste, AD gas of wastewater sludge, or AD gas of municipal solid waste.
- n. For **All-Electric Transit Buses**, for “Source of Electricity,” select “Custom Mix.” Within the Custom Mix section, insert the following:

Heavy Duty Vehicle Emissions Calculator Power Source Inputs	Percent Share (in 2018)*
Residual Oil	0.2%
Natural Gas	15.3%
Coal	25.8%
Nuclear	45.9%
Biomass	0.1%
Renewable (e.g., wind, solar)	12.7%
Total must add up to 100%	

*Data collected by the U.S. Energy Information Administration, net generation for electric power in Tennessee, 2018.

- o. Select “Calculate Results,” and then “Export Results.” Save the file and provide it as an attachment to the annual report.
 - p. Repeat this process for each **Transit Bus** replacement.
6. Savings or cost avoidance from using a **Hybrid**, CNG, LPG, or electricity, as compared to gasoline or diesel. Calculate the estimated payback for the grant project, given the fuel savings to date.
 7. Whether the Grantee used benchmarks or indicators within the reporting period to determine progress toward goals and objectives, as described in the grant application.
 8. List any ways in which the Grantee acknowledged funding for the project (e.g., newspaper, magazine, website, social media, etc.) and provide attachments if possible.
 9. Describe any measurable ancillary benefits from the project for this reporting period. Examples include: additional economic development activity, increased productivity, reduced maintenance costs, greater employee satisfaction, etc.
 10. What impact has the project had to date?
 11. Do you have any stories that capture the impact of this project? If so, please share one or two examples.
 12. During the continued operation, has anything transpired that differed from what you anticipated?

13. When considering the implementation of this project, what lessons did you learn that might help other grantees implement similar work?
14. Have there been organizational changes within the past year? If so, what are they?

Proprietary Information:

TDEC OEP is required by Tenn. Code Ann. § 4-3-514(b)(1) to “maintain the confidentiality of all proprietary information it may acquire.” Proprietary information is defined in Tenn. Code Ann. § 4-3-514(b)(2) as “trade secrets and commercial or financial information that is used either directly or indirectly in the business of any person submitting information to the office under this chapter, and that gives such person an advantage or an opportunity to obtain an advantage over competitors who do not know or use such information.” Grantees under the Volkswagen Diesel Settlement Environmental Mitigation Trust School Bus Replacement Grant Program shall identify any proprietary information in submitted documents. TDEC OEP will review information identified as proprietary to determine that it fits within the aforementioned statutory definition of proprietary information. Further, TDEC OEP will maintain a log of the documents that contain proprietary information in order to ensure that such is redacted prior to being produced in response to a records request or disseminated for other purposes.

Note: Any information included as part of this annual report that the Grantee wishes TDEC OEP to consider as proprietary must be attached separately and must be clearly marked as proprietary.

FINAL REPORT TEMPLATE
STATE OF TENNESSEE
VOLKSWAGEN DIESEL SETTLEMENT
ENVIRONMENTAL MITIGATION TRUST
TRANSIT AND SHUTTLE BUS GRANT PROGRAM

Note: All terms that are both bolded and italicized are defined in Appendix D-2 of the Environmental Mitigation Trust Agreement for State Beneficiaries.¹

Per Sections A.2.f. and D.18. of the Grant Contract, the Grantee shall submit a final project report within three months of the completion of the Grant Contract Term. (This report may be combined with the annual report for the final year of the grant period.) The final report shall be submitted within the online TDEC Grants Management System (<https://tdec.smartsimple.com/>).

The following information must be submitted to maintain compliance with projects funded by the Tennessee Department of Environment and Conservation's Office of Energy Programs. Refer any questions to Alexa Voytek at 615-532-0238, or Alexa.Voytek@tn.gov.

Grantee Name: _____

Grant Contract Edison Identification Number: _____

Agency Tracking Number: _____

Contract Expiration Date: _____

Contract Term: _____

Total Contract Amount: _____

Contact Name: _____ Address: _____

City _____ State _____ Zip _____

Phone: _____ Email: _____

Year being reported on: _____

¹ Environmental Mitigation Trust Agreement for State Beneficiaries,
https://www.tn.gov/content/dam/tn/environment/energy/documents/vw-resources/Dkt_51-1_State_Beneficiary_Trust_Agreement.pdf.

Final report requirements are detailed in Sections A.2.e. and D.18. of the Grant Contract. In a separate document, please describe the following: (Attach supporting documentation as needed)

1. Number of vehicles/equipment purchased under the grant to date, as well as the demonstrated usage of diesel, compressed natural gas (CNG), propane autogas (LPG), or electricity by these vehicles over the course of the year.
2. Total number of gallons or diesel gallon equivalents (DGE) of diesel, CNG, or LPG purchased, as well as the purchase price and total amount spent in dollars. For All-Electric vehicles, provide the total number of kWh of electricity utilized, the price of electricity, and the total amount spent in dollars.
3. List of refueling sites and locations used over the course of the past year.
4. Number of vehicle miles traveled for each vehicle, as well as a description of the routes and driving habits for each vehicle.
5. Estimate of the expected lifetime NOx emission reduction for each **Transit Bus** replacement conducted to date, calculated using the Argonne National Laboratory Heavy-Duty Vehicle Emissions Calculator (accessible at <https://afleetweb.es.anl.gov/hdv-emissions-calculator/>).

When utilizing the calculator, take the following steps:

- a. For "Project Type," select, "Environmental Mitigation with Scrappage."
- b. For "State," select, "Tennessee."
- c. For "Vehicle Type," select, "**Transit Bus.**"
- d. For "Number of Vehicles," insert "1."
- e. For "Model Year of **Scrapped** Vehicle," insert the **engine model year** of the vehicle that was replaced.
- f. For "Estimate Years for Early Retirement of **Scrapped** Vehicle," assume that the useful life of the **Transit Bus** is 15 years. (i.e., If a 2007 engine model year **Transit Bus** is to be **Scrapped** and retired in 2020, the **Transit Bus** will be retired 2 years early).
- g. For "Estimate Lifetime of New Vehicle," insert "15."
- h. For "Annual Miles of **Scrapped** Vehicle," insert the average annual mileage of the vehicle to be replaced.
- i. For "Annual Miles of New Vehicle," insert the actual annual mileage of the new vehicle.
- j. Select "Diesel In-Use Multiplier."
- k. Only select and fill in the option for "Custom Fuel Economy" if a diesel **Transit Bus** was replaced with a **Hybrid**. After selecting the "Custom Fuel Economy" checkbox, insert the average fuel economy for the **Hybrid Transit Bus** as provided by the OEM within the "New Diesel (MPDGE)" field.
- l. For "Funding Options," insert the amount of grant funding provided for the specific **Transit Bus** replacement.

Tennessee Department of Environment and Conservation
Office of Energy Programs
Williams R. Snodgrass Tower
312 Rosa L. Parks Ave. 2nd Floor, Nashville, TN 37243
PH: 615-741-2994 FAX: 615-741-5070

- m. For "Natural Gas Feedstock Source," select "North American NG," unless the project is utilizing natural gas from landfill gas, anaerobic digester (AD) gas of animal waste, AD gas of wastewater sludge, or AD gas of municipal solid waste.
- n. For **All-Electric Transit Buses**, for "Source of Electricity," select "Custom Mix." Within the Custom Mix section, insert the following:

Heavy Duty Vehicle Emissions Calculator Power Source Inputs	Percent Share (in 2018)*
Residual Oil	0.2%
Natural Gas	15.3%
Coal	25.8%
Nuclear	45.9%
Biomass	0.1%
Renewable (e.g., wind, solar)	12.7%
Total must add up to 100%	

*Data collected by the U.S. Energy Information Administration, net generation for electric power in Tennessee, 2018.

- o. Select "Calculate Results," and then "Export Results." Save the file and provide it as an attachment to the annual report.
 - p. Repeat this process for each **Transit Bus** replacement.
6. Savings or cost avoidance from using a **Hybrid**, CNG, LPG, or electricity, as compared to gasoline or diesel. Calculate the estimated payback for the grant project, given the fuel savings to date.
 7. Whether the Grantee used benchmarks or indicators within the reporting period to determine progress toward goals and objectives, as described in the grant application.
 8. List any ways in which the Grantee acknowledged funding for the project (e.g., newspaper, magazine, website, social media, etc.) and provide attachments if possible.
 9. Describe any measurable ancillary benefits from the project for this reporting period. Examples include: additional economic development activity, increased productivity, reduced maintenance costs, greater employee satisfaction, etc.
 10. What impact has the project had to date?
 11. Do you have any stories that capture the impact of this project? If so, please share one or two examples.
 12. During the continued operation, has anything transpired that differed from what you anticipated?
 13. When considering the implementation of this project, what lessons did you learn that might help other grantees implement similar work?
 14. Have there been organizational changes within the past year? If so, what are they?

Inventory Documentation:

Provide the following information for all equipment or motor vehicles purchased/converted with funding through the Grant Contract:

- a. Description of the equipment or motor vehicles;
- b. Manufacturer's serial number or other identification number, when applicable;
- c. Consecutive inventory equipment or motor vehicles tag identification;
- d. Acquisition/conversion date, cost, and check number;
- e. Fund source, State Grant number, or other applicable fund source identification;
- f. Percentage of purchase or conversion covered by grant funding;
- g. Location within the Grantee's operations where the equipment or motor vehicles is used;
- h. Condition of the property or disposition date if Grantee no longer has possession;
- i. Depreciation method, if applicable; and
- j. Monthly depreciation amount, if applicable.

Proprietary Information:

TDEC OEP is required by Tenn. Code Ann. § 4-3-514(b)(1) to "maintain the confidentiality of all proprietary information it may acquire." Proprietary information is defined in Tenn. Code Ann. § 4-3-514(b)(2) as "trade secrets and commercial or financial information that is used either directly or indirectly in the business of any person submitting information to the office under this chapter, and that gives such person an advantage or an opportunity to obtain an advantage over competitors who do not know or use such information." Grantees under the Volkswagen Diesel Settlement Environmental Mitigation Trust School Bus Replacement Grant Program shall identify any proprietary information in submitted documents. TDEC OEP will review information identified as proprietary to determine that it fits within the aforementioned statutory definition of proprietary information. Further, TDEC OEP will maintain a log of the documents that contain proprietary information in order to ensure that such is redacted prior to being produced in response to a records request or disseminated for other purposes.

Note: Any information included as part of this final report that the Grantee wishes TDEC OEP to consider as proprietary must be attached separately and must be clearly marked as proprietary.

FINAL FINANCIAL REPORT TEMPLATE

Important: The following table should include cumulative financial information for the entire grant period, to match the final reimbursement request. The following table should only include the amount that has been paid to date to the Grantee from the Tennessee Department of Environment and Conservation Office of Energy Programs. Do not include reimbursement requests that have not been paid.

Applicable Period: BEGIN: END:			
POLICY 03 Object Line-item Reference	EXPENSE OBJECT LINE- ITEM CATEGORY	TOTAL GRANT CONTRACT	CUMULATIVE FUNDS REIMBURSED
4, 15	Professional Fee, Grant & Award		
18	Other Non-Personnel		
20	Capital Purchase		

**SAMPLE SCRAPPAGE IMAGES
STATE OF TENNESSEE
VOLKSWAGEN DIESEL SETTLEMENT
ENVIRONMENTAL MITIGATION TRUST
TRANSIT AND SHUTTLE BUS GRANT PROGRAM**

1. Side profile of the Transit or Shuttle Bus – SideProfile####.jpg (Add last four digits of VIN in place of ####)¹



¹ Images for this Appendix were borrowed from the U.S. Environmental Protection Agency's "2018 DERA School Bus Rebate Program Guide," accessible at <https://www.epa.gov/sites/production/files/2018-10/documents/420b18044.pdf>, VIA Metropolitan Transit, and the State of Utah VW Settlement Application from Utah Transit Authority.

Tennessee Department of Environment and Conservation
Office of Energy Programs
Williams R. Snodgrass Tower
312 Rosa L. Parks Ave. 2nd Floor, Nashville, TN 37243
PH: 615-741-2994 FAX: 615-741-5070

2. Vehicle Identification Number (VIN) label - VIN####.jpg

MANUFACTURED BY GILLIG CORP.			
HAYWARD, CA		DATE: 10/06/2006	
GVWR: 17,963	kg	39,600	lb.
GAWR: FRONT 6,623	kg	14,600	lb.
WITH 305-85R 22.5 J	TIRES,	8.25 X 22.5	RIMS
AT 758	kPa	110	psi COLD SINGLE
GAWR: REAR 11,340	kg	25,000	lb.
WITH 305-85R 22.5 J	TIRES,	8.25 X 22.5	RIMS
AT 724	kPa	105	psi COLD DUAL
THIS VEHICLE CONFORMS TO ALL APPLICABLE U.S. FEDERAL MOTOR VEHICLE SAFETY STANDARDS IN EFFECT ON THE DATE OF MANUFACTURE SHOWN ABOVE.			
VEHICLE I.D. NO.: 15GGD211X61077718		MODEL: G21D102N4	
TYPE OF VEHICLE: BUS			
ENGINE NUMBER: 35167276			
CAPACITY: 37 + 39		PASSENGERS	
UNLADEN WEIGHT: 28,287		lb.	

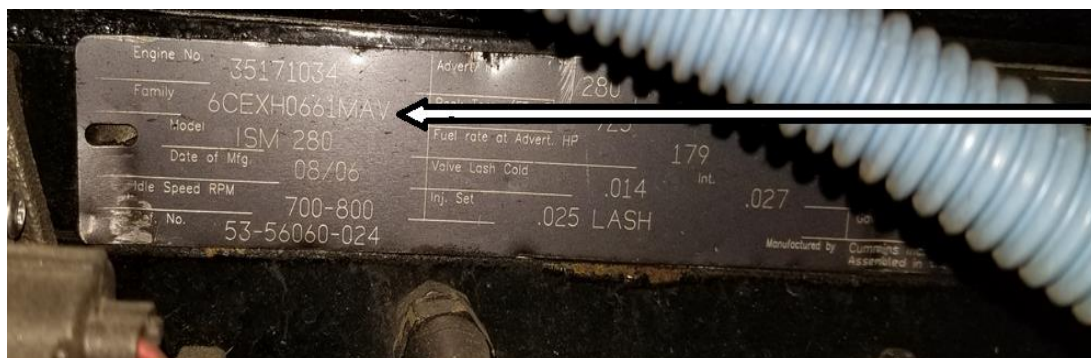
59-52697-000

17-character VIN

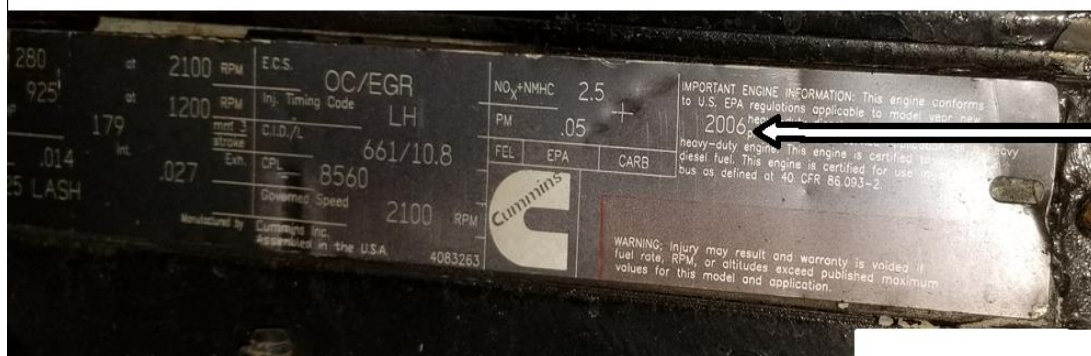
Gross Vehicle Weight Rating (lbs.)

Tennessee Department of Environment and Conservation
Office of Energy Programs
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PH: 615-741-2994 FAX: 615-741-5070

3. Engine tag - EngineTag####.jpg



EPA Engine Family
Name



Engine Model
Year

4. Chassis rail cut in half - Chassis####.jpg



5. Engine block, prior to hole being drilled - EngineBlockPrior####.jpg



6. Engine block, after hole has been drilled - EngineBlockAfter####.jpg



**SAMPLE SCRAPPAGE CERTIFICATION LETTER
STATE OF TENNESSEE
VOLKSWAGEN DIESEL SETTLEMENT
ENVIRONMENTAL MITIGATION TRUST
TRANSIT AND SHUTTLE BUS GRANT PROGRAM**

[MUST BE PRINTED ON THE GRANTEE'S OR SCRAPPING REPRESENTATIVE'S LETTERHEAD]

[DATE]

The following Transit or Shuttle Bus(es) was/were Scrapped in accordance with the scrappage requirements detailed in the State of Tennessee Volkswagen Diesel Settlement Environmental Mitigation Trust School Bus Replacement Grant Program Manual (Appendix D-2 of the [Environmental Mitigation Trust Agreement for State Beneficiaries](#) provides that the term "Scrapped" shall mean to render inoperable and available for recycle, and, at a minimum, to specifically cut a 3-inch hole in the engine block and to disable the chassis by cutting the vehicle's frame rails completely in half).

I confirm that the scrappage requirements have been met and that scrappage occurred within sixty (60) days of new vehicle delivery.

[NAME OF ENTITY THAT SCRAPPED THE BUS] performed the Transit or Shuttle Bus scrappage on [DATE]. The phone number of the organization is [PHONE NUMBER].

[BUS 1 VIN] [ENGINE MODEL YEAR]

[BUS 2 VIN] [ENGINE MODEL YEAR]

[SIGNATURE OF AUTHORIZED GRANTEE SIGNATORY]

[SIGNATURE OF SALVAGE YARD REPRESENTATIVE, MOBILE SCRAPPING OPERATOR, OR OTHER CERTIFYING PARTY CAPABLE OF PERFORMING SCRAPPAGE REQUIREMENTS]



DEPARTMENT OF ENVIRONMENT AND CONSERVATION
OFFICE OF POLICY AND PLANNING
William R. Snodgrass TN Tower
312 Rosa L. Parks Avenue, 2nd Floor
Nashville, TN 37243
TITLE VI TRAINING CERTIFICATION

Name of entity: _____ Phone number: _____

Type of entity. (choose one): Government/Municipality ☐ Private Business ☐ Non-Profit ☐

Address: _____

City: _____ State: _____ Zip Code: _____ County: _____

The Tennessee Department of Environment and Conservation (TDEC) is a recipient of federal financial assistance. Recipients are required to comply with various nondiscrimination laws and regulations, including Title VI of the Civil Rights Act of 1964, which bars discrimination on the basis of race, color, or national origin. The Civil Rights Restoration Act of 1987 clarifies that discrimination is prohibited throughout an entire agency if any part of the agency receives federal financial assistance. As a sub-recipient of TDEC's federal funds, you are required to comply with Title VI and related nondiscrimination laws and regulations.

Title VI regulations require sub-recipients to complete Title VI training; *your entity must preserve class rosters or comparable evidence of periodic Title VI training for audit purposes.*

Below, the sub-recipient program supervisor and its Title VI Coordinator (if a different person) must certify the date (within the last six months) of their completion of Title VI training, attach a copy of the class roster or certificate of completion from their training, and certify that Title VI training is provided for staff, including new hires.¹

As one acceptable means of completing Title VI training, your entity may use TDEC's online Title VI training module: <https://tdec.tn.gov/title6/index.html> and retain Certificates of Completion for staff.

Declaration of Sub-Recipient Title VI Coordinator: I completed Title VI training on _____ (date), my entity provides Title VI training for staff, including new hires, and to the best of my knowledge and belief the class roster and/or certificates of completion for Title VI training attached are true, correct, and complete.

Printed Name and Title: _____

Signature: _____ Date: _____

Declaration of Sub-Recipient Supervising Authority: I completed Title VI training on _____ (date), my entity provides Title VI training for staff, including new hires, and that the class roster and/or certificates of completion for Title VI training attached are to the best of my knowledge and belief, true, accurate, and complete. I am aware that there are significant penalties for submitting false information, including the possibility of fine and imprisonment. As specified in Tennessee Code Sec. 39-16-702(a)(4), this declaration is made under penalty of perjury.

Printed Name and Title: _____

Signature: _____ Date: _____

¹ If the sub-recipient program supervisor or its Title VI Coordinator is replaced during the contract term, the replacement must take Title VI training and provide evidence of completion to the TDEC grant or loan administering program.
CN-1515

Request for Taxpayer Identification Number and Certification

► Go to www.irs.gov/FormW9 for instructions and the latest information.

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

Print or type. See Specific Instructions on page 3.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. ☐ Individual/sole proprietor or single-member LLC ☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► _____ Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. ☐ Other (see instructions) ► _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>
	5 Address (number, street, and apt. or suite no.) See instructions.	Requester's name and address (optional)
	6 City, state, and ZIP code	
	7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number											
				-				-			
or											
Employer identification number											
				-							

Part II Certification

Under penalties of perjury, I certify that:

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

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

Sign Here	Signature of U.S. person ►	Date ►
-----------	----------------------------	--------

General Instructions

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

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

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 • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	Individual/sole proprietor or single-member LLC
• LLC treated as a partnership for U.S. federal tax purposes, • 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.	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• Partnership	Partnership
• Trust/estate	Trust/estate

Line 4, Exemptions

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

Exempt payee code.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

G—A real estate investment trust

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

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

J—A bank as defined in section 581

K—A broker

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

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

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

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. 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. 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. 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 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 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 Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
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

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

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

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

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

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships*, 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. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or 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.

Visit 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.



STATE OF TENNESSEE
DEPARTMENT OF FINANCE & ADMINISTRATION
SUPPLIER DIRECT DEPOSIT AUTHORIZATION
(NOT WIRE TRANSFERS)

Mail the ORIGINAL form to the
address below. Mark the outside
of the envelope "CONFIDENTIAL".
State of Tennessee
Attn: Supplier Maintenance
21st Floor WRS Tennessee Tower
312 Rosa L Parks Ave
Nashville, TN 37243

SECTION 1: TYPE OF REQUEST

New

Change Existing Account: Enter Existing Routing No:

Existing Account No:

SECTION 2: ACCOUNT HOLDER INFORMATION

Name (as shown on your income tax return):

Business Name, if different from above:

Federal Employer Identification Number (FEIN): or Social Security Number (SSN):

Enter the address that should be associated with the account number::

Address Line 1:

Address Line 2:

City:

State:

Zip Code:

Contact Name:

Telephone:

Enter the email address to which the remittance advices should be routed:

Email:

SECTION 3: AUTHORIZATION

Are payments deposited into this account subject to being transferred, in its entirety, to a financial institution outside of the United States? Yes No

Account Type: Checking Savings

Financial Institution Name:

Routing Number: Account Number:

I authorize my financial institution to verify any information provided on this form with the State of Tennessee. I also authorize the state to initiate credit entries and to initiate if necessary, debit entries and adjustments for any credit entries in error, to my account indicated above. This authorization will remain in effect until the state has received written notification of its termination and has adequate time to act upon the request.

Authorized Signatory Printed Name:

Authorized Signature:

Date:

SECTION 4: FINANCIAL INSTITUTION VERIFICATION

I certify the account and routing numbers in Section 3 are for the above specified account holder and is signed by an authorized signatory on the account.

Representative Name:

Representative
Signature:

Title of Representative:

Date:

Business Fax Number:

Business Phone Number:

Mailing Address:

City:

State:

Zip Code:



**STATE OF TENNESSEE
DEPARTMENT OF FINANCE & ADMINISTRATION
SUPPLIER DIRECT DEPOSIT AUTHORIZATION INSTRUCTIONS
(NOT WIRE TRANSFERS)**

As a supplier to the state of Tennessee you are offered the security and convenience of having payments automatically deposited into your bank account. The Supplier Direct Deposit Authorization is required to process payments electronically. The information on this form is confidential and subject to verification by the state. The completed form must contain original signatures and be received by the state in a timely manner. Electronic signatures are not accepted.

SECTION 1: TYPE OF REQUEST

- Check the appropriate box.
 - o New: Initial set up of supplier direct deposit.
 - o Change Existing Account: Bank account information will not be changed unless the existing routing and account numbers currently on file with the state have been entered.

SECTION 2: ACCOUNT HOLDER INFORMATION

- The Name, Business Name, and Federal Employer Identification Number (FEIN) or Social Security Number (SSN) on the Supplier Direct Deposit Authorization form must match the W-9 submitted, or the information already on file with the state.
- Enter the address that should be associated with the account number identified in Section 3. For example, if the business has different locations, each with separate bank accounts, enter the address of the location to which this account applies. If the account is to be added to multiple addresses, list each address on an additional sheet.
- Enter the contact information of an authorized signatory on the account.

SECTION 3: AUTHORIZATION

- All fields in this section must be completed.

SECTION 4: FINANCIAL INSTITUTION VERIFICATION

- This section must be completed by the financial institution representative.

Mail the ORIGINAL form to the address below. Mark the outside of the envelope "CONFIDENTIAL".

State of Tennessee
Attn: Supplier Maintenance
21st Floor WRS Tennessee Tower
312 Rosa L Parks Ave
Nashville, TN 37243

Cancellation of Direct Deposit

To cancel direct deposit, mail a written request to the address above. The request must contain the payee's name, FEIN or SSN, routing and account numbers, that matches the information already on file with the state, and an original signature of an authorized signatory.

Should you have any questions or need assistance, contact Supplier Maintenance at 615-741-9745.

SAMPLE GRANTEE INVOICE

STATE OF TENNESSEE

VOLKSWAGEN DIESEL SETTLEMENT

ENVIRONMENTAL MITIGATION TRUST

TRANSIT AND SHUTTLE BUS GRANT PROGRAM

BILL TO:	FROM:	DATE:
Tennessee Department of Environment and Conservation, c/o Alexa Voytek 312 Rosa L. Parks Ave. Nashville, TN 37243 615-532-0238 alexa.voytek@tn.gov	Grantee Name Point of Contact Mailing Address Telephone Number Email Address	Month Date, Year

- If a Grantee's project includes associated charging infrastructure for **All-Electric Transit or Shuttle Buses**, eligible reimbursement costs for the acquisition and installation of such shall be addressed in a separate invoice.
- Costs not integral to **Transit or Shuttle Bus** function (e.g., idle reduction technologies, diesel aftertreatment devices, heated seats, extended warranties, etc.) cannot be considered eligible for reimbursement. Receipts provided as supporting documentation for the Grantee Invoice must detail any such costs in an itemized fashion. Such costs should be reflected in the "Subtotal (Non-Reimbursable)" row(s) below.
- The costs below are hypothetical estimates and do not reflect true costs of an actual **Transit or Shuttle Bus** replacement project.

TRANSIT OR SHUTTLE BUS #1 (insert VIN)	
2020 Proterra Catalyst E2	\$700,000.00
Heated driver's seat, fabric ducting	\$8,000.00
Complete bus extended warranty	\$20,000.00
Recommended spare parts	\$10,000.00
Vehicle Delivery Fees	\$5,000.00
Taxes	\$40,000.00
Subtotal (Non-Reimbursable)	\$38,000.00
Subtotal (Reimbursable)	\$745,000.00
Total	\$783,000.00
TRANSIT OR SHUTTLE BUS #2 (insert VIN)	
2020 Proterra Catalyst E2	\$700,000.00
Vehicle Delivery Fees	\$5,000.00
Taxes	\$40,000.00
Subtotal (Non-Reimbursable)	\$0.00
Subtotal (Reimbursable)	\$745,000.00
Total	\$745,000.00
All Non-Reimbursable Costs ¹	\$38,000.00
All Reimbursable Costs ²	\$1,490,000.00
All Total Costs ³	\$1,528,000.00
AMOUNT DUE⁴	\$1,117,500.00

¹ Add all "Subtotal (Non-Reimbursable)" rows to calculate "All Non-Reimbursable Costs" sum.

² Add all "Subtotal (Reimbursable)" rows to calculate "All Reimbursable Costs" sum.

³ Add all "Total" rows to calculate "All Total Costs" sum.

⁴ Multiply "All Reimbursable Costs" by the eligible funding cap requested to calculate "Amount Due" total. The example above assumes an eligible funding cap of 75%. Please note that the "Amount Due" total must be at or below the Total Grant Contract amount detailed in the Grant Budget.

Tennessee Department of Environment and Conservation
Office of Energy Programs
Williams R. Snodgrass Tower
312 Rosa L. Parks Ave. 2nd Floor, Nashville, TN 37243
PH: 615-741-2994 FAX: 615-741-5070

INVOICE – (INSERT GRANTEE NAME)

BILL TO:	FROM:	DATE:
Tennessee Department of Environment and Conservation, c/o Alexa Voytek 312 Rosa L. Parks Ave. Nashville, TN 37243 615-532-0238 alexa.voytek@tn.gov	(insert)	(insert)

TRANSIT OR SHUTTLE BUS #1 (insert VIN)	
Vehicle Delivery Fees	
Taxes	
Subtotal (Non-Reimbursable)	
Subtotal (Reimbursable)	
Total	
TRANSIT OR SHUTTLE BUS #2 (insert VIN)	
Vehicle Delivery Fees	
Taxes	
Subtotal (Non-Reimbursable)	
Subtotal (Reimbursable)	
Total	
TRANSIT OR SHUTTLE BUS #3 (insert VIN)	
Vehicle Delivery Fees	
Taxes	
Subtotal (Non-Reimbursable)	
Subtotal (Reimbursable)	
Total	

(add new rows as needed)

All Non-Reimbursable Costs ⁵	
All Reimbursable Costs ⁶	
All Total Costs ⁷	
AMOUNT DUE⁸	\$00.00

⁵ Add all "Subtotal (Non-Reimbursable)" rows to calculate "All Non-Reimbursable Costs" sum.

⁶ Add all "Subtotal (Reimbursable)" rows to calculate "All Reimbursable Costs" sum.

⁷ Add all "Total" rows to calculate "All Total Costs" sum.

⁸ Multiply "All Reimbursable Costs" by the eligible funding cap requested to calculate "Amount Due" total. The example above assumes an eligible funding cap of 75%. Please note that the "Amount Due" total must be at or below the Total Grant Contract amount detailed in the Grant Budget.

Proprietary Information:

TDEC OEP is required by Tenn. Code Ann. § 4-3-514(b)(1) to “maintain the confidentiality of all proprietary information it may acquire.” Proprietary information is defined in Tenn. Code Ann. § 4-3-514(b)(2) as “trade secrets and commercial or financial information that is used either directly or indirectly in the business of any person submitting information to the office under this chapter, and that gives such person an advantage or an opportunity to obtain an advantage over competitors who do not know or use such information.” Grantees under the Volkswagen Diesel Settlement Environmental Mitigation Trust School Bus Replacement Grant Program shall identify any proprietary information in submitted documents. TDEC OEP will review information identified as proprietary to determine that it fits within the aforementioned statutory definition of proprietary information. Further, TDEC OEP will maintain a log of the documents that contain proprietary information in order to ensure that such is redacted prior to being produced in response to a records request or disseminated for other purposes.

Note: Any information included as part of an invoice that the Grantee wishes TDEC OEP to consider as proprietary must be attached separately and must be clearly marked as proprietary.

**GRANTS MANAGEMENT SYSTEM (GMS) GUIDE
STATE OF TENNESSEE
VOLKSWAGEN DIESEL SETTLEMENT
ENVIRONMENTAL MITIGATION TRUST
TDEC TRANSIT AND SHUTTLE BUS GRANT PROGRAM**

The TDEC Grants Management System (GMS) (<https://tdec.smartsimple.com/>) contains a number of Activities that Grantees are required to complete and submit for TDEC OEP approval throughout the duration of the Grant Contract. These activities include Procurement, Proof of Scrappage, Request for Grant Reimbursement, and Required Reporting.

Procurement Activity - *to be completed prior to purchasing new vehicles or equipment under the Grant Contract*

Section D.20. of the Grant Contract requires that the procurement of vehicles/equipment/services be made on a competitive basis, including the use of competitive bidding procedures, where practical. In each instance where it is determined that use of a competitive procurement method is not practical, supporting documentation shall include a written justification for the decision and for use of a noncompetitive procurement.

The Grantee shall obtain prior approval from the State before purchasing any vehicles or equipment under the Grant Contract. To obtain this approval, Grantees must complete and submit a Procurement activity within the GMS for each proposed purchase. The Grantee shall proceed with purchasing new vehicles or equipment only after the State has reviewed and approved the corresponding Procurement activity for each vehicle or equipment purchase to be reimbursed under the Grant Contract. Additional instructions for completing the Procurement activity with the GMS are included below.

Competitive Bidding Procedure: If the Grantee used a competitive bidding procedure, this option must be selected under the "Procurement Guidelines & Uploads" tab within the Procurement activity. The Grantee must then upload the following:

- All bids received via the competitive bidding procedure, with each file labeled according to the correct vendor name.
- Copies of your organization's bid solicitation or bid advertisement.
- The name of the selected vendor and a description of the equipment/services your organization proposes to purchase under the Grant Program.
- A written justification for the selection of a quote or bid that is not the lowest quote or bid received, if applicable.

Alternative Procurement Procedure: If the Grantee used an alternative, non-competitive procurement procedure, this option must be selected under the "Procurement Guidelines & Uploads" tab within the Procurement activity. The Grantee must then upload the following:

- A written justification as to why a competitive bidding procedure was not used and was not practical for your organization.
- A copy of the bid or quote received by your organization from your proposed vendor.
- The name of the selected vendor and a description of the equipment/services your organization proposes to purchase under the Grant Program.

Debarment Status: Any entity receiving TDEC grant funds must provide non-debarment verification if total goods or services for the open contract are equal to or greater than \$25,000. Search for an organization name to confirm that it is not on the Debarment List by going to the System for Award Management (SAM) (<https://www.sam.gov/SAM/>). Under the "Debarment Status" tab within the Procurement activity, all Grantees must verify that both their organization and the vendor from which the Grantee is securing equipment/services are not on the federal debarment list. Directions for doing this are as follows:

- Go to the System for Award Management (SAM)
- Click "SEARCH RECORDS" tab.
- In the search bar, type in the entity name or, using an exclusion search term, type in the Duns & Bradstreet number (DUNS) and/or the Entity Commercial and Government Entity (CAGE) code. You can only use one search bar at a time to search for records. Individuals are not assigned a DUNS number or CAGE code. When checking for a debarred individual, conduct the search by typing the name of the individual in the top search bar.
- Click "SEARCH" to retrieve a list of results. Entities with "Exclusion" listed in purple are currently debarred, while those labeled "Entity" in green do not have exclusions. In the right upper corner of the webpage, use the "Save PDF" option to download a summary of search results. Upload the summary of search results to the Procurement activity within the GMS.

Proof of Scrappage Activity - *to be completed within sixty (60) days of new vehicle delivery*

Section A.2.b. of the Grant Contract states that all eligible vehicles to be replaced under this program must be Scrapped within sixty (60) days of new vehicle delivery. "Scrapped" shall mean to render inoperable and available for recycle, and, at a minimum, to specifically cut a 3-inch hole in the engine block and to disable the chassis by cutting the vehicle's frame rails completely in half. Scrappage may be completed by the Grantee or by a salvage yard or similar service, provided all scrappage requirements are met and all necessary documentation is provided.

The Proof of Scrappage activity within the GMS includes two tabs ("Proof of Scrappage" and "Photo Uploads") and must be completed by the Grantee and approved by TDEC OEP prior to moving forward with the reimbursement process. An individual Proof of Scrappage activity must be completed for each vehicle Scrapped under the Grant Program (i.e., if your organization has been approved to replace five vehicles, your organization will complete five individual Proof of Scrappage activities).

Additional instructions for completing the Proof of Scrappage activity within the GMS are included below.

Proof of Scrappage: Under this tab, the Grantee must provide the following information:

- The Scrapped vehicle Vehicle Identification Number (VIN)
- The Scrapped vehicle engine model year
- The date the vehicle was Scrapped
- The entity that performed the vehicle scrappage
- A Scrappage Certification Letter for the scrapped vehicle (please see Appendix E of the Grant Program Manual for an example letter). This letter must include the following:
 - Grantee or Scrapping Representative letterhead
 - Date
 - Paragraph(s) stating that the vehicle(s)* was Scrapped in accordance with the Grant Program within 60 days of new vehicle delivery
 - Name of entity that Scrapped the vehicle
 - Date of scrappage
 - VIN of vehicle(s)*
 - Engine model year of vehicle(s)*
 - Signature of authorized Grantee signatory
 - Signature of salvage yard representative, mobile scrapping operator, or other certifying party capable of performing scrappage requirements
 - Name and contact information of the entity that performed the scrappage

*If a Scrappage Certification Letter verifies the scrappage of more than one funded vehicle replacement, Grantees must upload said letter for each vehicle's corresponding Proof of Scrappage activity.

Photo Uploads: In addition to the above information, the Grantee must provide photo documentation of the scrappage of each vehicle, detailed below. Photos must be clear and free of obstruction. Please see Appendix D of the Grant Program Manual for examples of Scrapped vehicle photo requirements. All uploaded files must be labeled correctly, following the naming conventions listed below (replacing "#####" with the last four digits of the corresponding vehicle's VIN).

Failure to provide the required photographic proof of vehicle scrappage may impact the State's ability to provide reimbursement for the project.

Required photo documentation includes:

- Side profile of the vehicle (SideProfile####.jpg)
- VIN label (VIN####.jpg)
- Engine plate showing the EPA engine family name (EngineTag####.jpg)
- Chassis rail cut in half (Chassis.jpg)
- Engine block, prior to the hole being drilled (EngineBlockPrior####.jpg)
- Engine block, after hole has been drilled (EngineBlockAfter####.jpg)

Request for Grant Reimbursement Activity - *to be submitted following completion of the on-site monitoring visit and the completion of all other Grant Contract requirements*

Following completion of an on-site monitoring visit by TDEC OEP staff as well as the completion of all other Grant Contract requirements, the Grantee may submit a Request for Reimbursement activity through the GMS. Instructions for completing the Request for Grant Reimbursement activity within the GMS are included below.

- **Expenditures Report:**
 - Enter each expenditure within the expenditures report table, to include a description of the expenditure, the vendor name, the invoice number, the invoice date, the total invoice amount, the amount requested for reimbursement (\$), and the amount of Grantee participation or match (\$).
- **General:**
 - The Grantee must enter the remittance address, whether the expenditure is an accrued liability payment, and the dates of service for the invoice.
- **Supporting Documentation:**
 - The Grantee must upload an invoice to the State for all expenditures requested for reimbursement. The invoice shall include a cover page detailing Grantee remittance address and invoice number, total expenditure amount, grant amount requested from TDEC, and Grantee participation or match. The invoice should also include a detailed itemization of all costs incurred (e.g., base vehicle, optional add-ons such as a camera system and other equipment/services, delivery fees, taxes, etc.), and should include a total of reimbursable costs as well as a total of non-reimbursable costs. A sample invoice is included in Appendix I of the Grant Program Manual.
 - The Grantee must upload a copy of the invoice from the vendor to the Grantee as well as proof of payment to the vendor for each expenditure.
- **Certification:**
 - The Grantee's primary contact (specified in Section D.8 of the Grant Contract) must certify to the best of their knowledge and belief that the data submitted is correct, that all expenditures were made in accordance with the contract condition, and that payment is due and has not been previously requested.

Required Reporting Activity - *to be completed prior to all established reporting deadlines for quarterly, annual, and final reports, as outlined within the Grant Contract*

Quarterly, annual, and final reports must be submitted by the Grantee through the GMS prior to all established reporting deadlines, as outlined within Section A.2 of the Grant Contract. Within the Required Reporting activity, the Grantee will select "Quarterly," "Annual," or "Final" and will then provide the required information. Refer to Appendices A, B, and C of the Grant Program Manual to access the reporting templates and to review the required information for each report.