STATE OF TENNESSEE
INFRASTRUCTURE INVESTMENT AND JOBS ACT (IIJA) GRID RESILIENCE GRANT PROGRAM MANUAL

TABLE OF CONTENTS

PURPOSE OF PROGRAM MANUAL 1

GRANT PROGRAM OVERVIEW 1

STATE OF TENNESSEE GRID PROGRAM 1

Eligible Projects 1

Grant Project/Reimbursement Timeline 2

Additional Considerations 3

REQUIREMENTS FOR APPROVED PROJECTS 4

Build America, Buy America (BABA) Requirement 4

Davis-Bacon Act Requirements 7

U.S. DOE Implementation of National Environmental Policy Act (NEPA) and Other Acts 10

GENERAL CONDITIONS 10

PROGRAM CONTACT: 13

ATTACHMENT A – Quarterly Report Template

ATTACHMENT B – Annual Report Template

ATTACHMENT C - Annual Program Metrics and Impact Report

ATTACHMENT D – Final Report Template

ATTACHMENT E – Title VI Training Certification

ATTACHMENT F – Form W-9, Request for Taxpayer Identification Number and Certification

ATTACHMENT G – Automated Clearing House (ACH) Form

ATTACHMENT H – Sample Invoice

ATTACHMENT I– Davis-Bacon and Related Acts

The Tennessee Grid Resilience Grant Program Manual outlines terms and conditions of the Tennessee Grid Resilience Grant Program and provides information on contract compliance, reimbursement processes, federal rules and requirements, required reporting, and subrecipient monitoring.

GRANT PROGRAM OVERVIEW

The Infrastructure Investment and Jobs Act (IIJA) Section 40101(d) Grid Resilience Grant Program (Program) seeks to improve the resilience of the electric grid against disruptive events. IIJA Section 40101(a)(1) defines a disruptive event as "an event in which operations of the electric grid are disrupted, preventively shut off, or cannot operate safely due to extreme weather, wildfire, or a natural disaster." The Program was designed by the U.S. Department of Energy (DOE) to strengthen and modernize the power grid against extreme weather, wildfires, and other natural disasters.

The Tennessee Department of Environment and Conservation's Office of Energy Programs (TDEC OEP) is the lead administrator of the Program in Tennessee. TDEC OEP solicited grant applications for the Tennessee Grid Resilience Grant Program (TN Program) from electric distribution providers in Tennessee (i.e., municipal electric power providers, consumer-owned electric cooperatives, and investor-owned utilities) for eligible grid resilience projects. Applicants must have previously submitted a response to TDEC OEP's Request for concept papers for eligible grid resilience projects prior to September 24, 2025, to be eligible to submit a grant application.

This grant solicitation will make available an expected $23 million in funding for eligible applicants, representing three years of federal funding from the five-year Program. Grants funded under the TN Program will be subject to all applicable federal, state, and local statutes, rules, and regulations, including, but not limited to, the Build America Buy America (BABA) Act, Davis Bacon and Related Acts (DBRA), the National Environmental Policy Act (NEPA), the National Historic Preservation Act (NHPA), Title VI, state and local construction and permitting requirements, and local zoning regulations.

Eligible Applicants:

- Eligible applicants included electric distribution providers in Tennessee (i.e., municipal electric power providers, consumer-owned electric cooperatives, and investor-owned utilities) that previously submitted a Concept Paper to TDEC OEP by September 24, 2025.
- Eligible applicants could also partner as a consortium to submit a single application, covering projects across multiple distribution service territories, provided that a lead organization is designated and that lead organization agrees to serve as the prime subrecipient, if awarded.
- Eligible applicants were limited to one application each; however, multiple activities or project types could be combined and included within a single application.

Eligible Activities:

IIJA Section 40101(e) prescribes the following eligible activities:

- Grid-related weatherization technologies and equipment (i.e., weatherization of grid components and systems, and not the weatherization of a facility or building);
- Fire-resistant technologies and fire prevention systems;

- Monitoring and control technologies;
- Undergrounding of electrical equipment;
- Utility pole management;
- Relocation of power lines or the reconductoring of power lines with low-sag, advanced conductors;
- Vegetation and fuel-load management;
- Use or construction of distributed energy resources for enhancing system adaptive capacity during disruptive events, including microgrids and battery-storage subcomponents;[1]
- Adaptive protection technologies;
- Advanced modeling technologies;
- Hardening of power lines, facilities, substations, other systems;
- Replacement of old overhead conductors and underground cables; and
- In combination with any of the above activities, the training, recruitment, retention, and/or reskilling of skilled and properly credentialed workers to perform proposed work.

Ineligible Activities:

- Construction of a new electricity-generating facility;
- Construction of a large-scale battery storage facility that is not used for enhancing system adaptive capacity during disruptive events;
- Cybersecurity; and
- Acquisition of land or easements.

Eligible Project Costs:

- Eligible applicants may request grant funding to cover costs associated with the implementation of eligible activities.
- For consortium projects, the primary applicant may also request funding for administrative and/or technical assistance related costs, not to exceed 5 percent of the total grant request.

Cost Match Requirements:

- IIJA Section 40101(h)(1) and (h)(2) require that large utilities that sell more than 4 million megawatt hours per year must provide non-federal cost match of 100 percent of the total requested grant amount, and small utilities that sell 4 million megawatt hours or less per year must provide non-federal cost match of 1/3 of the total requested grant amount.
- For consortium projects, participating, eligible organizations in the consortium must commit to providing commensurate cost match for their portion of the project, based on the amount of annual electricity sold.

CONTRACT

Grant Contract:

[1] New electric generating facilities, e.g., solar facilities, are not allowable under the Program. Energy storage systems, e.g. batteries, are allowable if the system is used to improve grid resilience during disruptive events. US Department of Energy Grid Resilience Program Frequently Asked Questions.

All grantees have entered into a grant contract ("Grant Contract") with the State of Tennessee, Department of Environment and Conservation ("TDEC" or "State") in order to receive the allocated grant funds. Capitalized terms used but not defined in this manual shall have the respective meanings given to them in the Grant Contract. This Grant Contract contains the following sections:

A. Scope of Services and Deliverables
B. Term of Contract
C. Payment Terms and Conditions (including Budget)
D. Standard Terms and Conditions
E. Special Terms and Conditions

Grant Budget:

The Grant Budget (attached to the Grant Contract) contains line items detailing the total project amount, including the Grant Contract amount and the Grantee's required cost match. Expenditures, reimbursements, and/or payments under the Grant Contract must adhere to the Grant Budget. Requests and justifications for line-item variances must be sent to TDEC OEP in writing and approved by DOE.

Federal Award Attachments and References:

The Grant Contract incorporates parts of the federal award to TDEC OEP. The Grantee must comply with the award terms and conditions that are "flowed down" to subrecipients. Some of the terms and conditions are restated in the Grant Contract and this Program Manual. However, the Grantee should review the attached and referenced award terms and conditions to fully understand the Grantee's obligations under the Program and federal law.

ADDITIONAL CONTRACT COMPLIANCE REQUIREMENTS

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). All Title VI reporting and compliance will be done via the SmartSimple Grant Management System (GMS). The Grantee must also complete and submit to TDEC via the SmartSimple (GMS) platform, a completed **Title VI Training Certification (Attachment E)** no later than **30 days** after the draft Grant Contract has been submitted to TDEC Contracts for approval.

Tennessee Department of Revenue Registration

Section D.25 of the Grant Contract states that the Grantee must comply with all applicable

registration requirements contained in Tennessee Code Annotated sections 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 (Tenn. Code Ann. § 67-6-601). If the Grantee does not make sales that are subject to the sales and use tax, the Grantee must provide a letter from the Tennessee Department of Revenue confirming that there is no registration requirement. To complete this requirement, please click on the following link (https://tntap.tn.gov/eservices/_/#0), click "Information/Help," and then click "TN Vendor Contract Questions." Complete the survey to generate a letter from the Tennessee Department of Revenue.

Audit Report Requirements

For Tennessee local governmental entities and their agents or instrumentalities.
Section D.19. of the Grant Contract requires the Grantee to be audited in accordance with applicable Tennessee law. At least ninety (90) days before the end of its fiscal year, the Grantee must complete the Information for Audit Purposes ("IAP") form online (accessible through the Edison Supplier portal) to notify the State whether or not Grantee is subject to an audit. The Grantee should submit only one, completed form online during the Grantee's fiscal year. Immediately after its fiscal year has ended, the Grantee must fill out the End of Fiscal Year ("EOFY") form (accessible through the Edison Supplier portal).

When a federal single audit is required, the audit shall be performed in accordance with U.S. Office of Management and Budget's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. A copy of the audit report shall be provided to the Tennessee Comptroller of the Treasury ("Comptroller") by the licensed, independent public accountant. Audit reports shall be made available to the public.
For businesses or non-profits.
Section D.19 of the Grant Contract requires the Grantee provide audited financial statements to the Comptroller if during the Grantee's fiscal year, the Grantee: (1) expends $1,000,000 or more in direct and indirect federal financial assistance and the State is a pass-through entity; (2) expends $1,000,000 or more in state funds from the State; or (3) expends $1,000,000 or more in federal financial assistance and state funds from the State, and the State is a pass-through entity. For Grantee fiscal years beginning on or after October 1, 2024, an audit threshold of one million dollars ($1,000,000) shall apply.

At least ninety (90) days before the end of its fiscal year, the Grantee must complete the IAP form online (accessible through the Edison Supplier Portal) to notify the State whether Grantee is subject to an audit. The Grantee should submit only one, completed form online during the Grantee's fiscal year. Immediately after the fiscal year has ended, the Grantee must fill out the EOFY form (accessible through the Edison Supplier portal). If the Grantee is subject to an audit, Grantee must obtain the Comptroller's approval before engaging a licensed, independent public accountant to perform the audit. The Grantee may contact the Comptroller for assistance identifying auditors.

The audit contract between the Grantee and the Auditor must be on a contract form prescribed by the Comptroller. The Grantee is responsible for payment of fees for an audit prepared by a licensed, independent public accountant. The Grantee is responsible for reimbursing the Comptroller for any

costs of an audit prepared by the Comptroller.

All audits must be performed in accordance with the Comptroller's requirements, as posted on its web site. When a federal single audit is required, the audit must be performed in accordance with U.S. Office of Management and Budget's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.

A copy of the audit report must be provided to the Comptroller by the licensed, independent public accountant. Audit reports will be made available to the public. The Grantee must also submit a copy of the audit report to the State:

Department of Environment and Conservation
Erik Schmidt, Energy Program Administrator, Office of Energy Programs
Davy Crockett Tower, 9th Floor
500 James Robertson Parkway
Nashville, TN 37243
Erik.Schmidt@tn.gov
615-982-0935

Record Keeping and Compliance

The Grantee is responsible for maintaining records including, but not limited to, records adequate to demonstrate that costs claimed 1) have been incurred; 2) are reasonable, allowable, and allocable; 3) and comply with the federal cost principles outlined in 2 CFR Part 200 for five years from the date of final reimbursement. The Grantee is required to provide the records to TDEC OEP upon request, and the records are subject to audit.

Compliance Workshops or Webinars

The Grantee must attend any mandatory compliance in-person workshops and/or virtual webinars scheduled by TDEC OEP. These workshops and/or webinars will provide guidance on a variety of program requirements and compliance processes, including competitive procurement requirements, compliance with federal requirements (e.g., Title VI training, BABA, Davis-Bacon, NHPA, invoice submission, reporting, onsite monitoring, and reimbursement. Access to mandatory workshops and/or webinars will be provided at the necessary time.

Project Briefings

The Grantee must attend project briefings as requested by TDEC OEP. The briefings may be virtual or in-person, as specified by the TDEC OEP. The Grantee must be prepared to provide updates on progress toward milestones and identify and discuss potentials issues that may cause project delay including permitting and regulatory approvals, supply chain, weather, or other factors, and unforeseen cost overruns.

REQUIRED REPORTING

All reports must be submitted by the Grantee through the online TDEC Grants Management System (GMS) (https://tdec.smartsimple.com/) prior to all established reporting deadlines, as outlined within Sections A.15 and D.18 of the Grant Contract. Failure to submit complete reports may result in the

required return of any and all payments made to the Grantee by the State.

Quarterly Reporting

Section A.15 of the Grant Contract states that the Grantee must submit Quarterly Programmatic Performance Reports for the duration of the Grant Contract term. A quarterly report template is provided as **Attachment 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.

Annual Reporting

Section A.15 of the Grant Contract states that the Grantee must submit an:

- Annual Report within three months of the conclusion of each year of the Grant Contract term. The annual report must include those items listed in Section D.18. The Grantee must use the reporting template provided by TDEC OEP (**Attachment B**).
- Annual Program Metrics and Impact Report to TDEC OEP no later than November 30 of each year during the Grant Contract term, and for three years thereafter. The Grantee must use the Annual Program Metrics and Impact Report template provided by TDEC OEP (**Attachment C**).

Final Report

Per Sections A.15 and D.18 of the Grant Contract, the Grantee must submit a final project report **(Attachment D)** 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 purchased with funding through the Grant Contract.

The Grantee must submit its inventory control report of all equipment or motor vehicles purchased with funding through the Grant Contract within 30 days of its end date and in form and substance acceptable to TDEC OEP. This inventory control report must contain, at a minimum, the requirements specified in Section D.27 for inventory control.

Equipment Disposition

Section D.27 of the Grant Contract addresses rules for disposition of grant-funded equipment and motor 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 must request written approval from TDEC OEP for any proposed disposition of equipment purchased with grant funds. All equipment must be disposed of in the manner agreed to by the Grantee and TDEC OEP. The Grantee must use and dispose of the property in accordance with 2 CFR Part 200 and 2 CFR Part 910 (for-profits).

The Grantee must notify TDEC OEP, in writing, of any equipment or motor vehicle loss describing the reasons for the loss. Should the equipment or motor vehicles be destroyed, lost, or stolen, the Grantee shall be responsible to the State for the *pro rata* amount of the residual value at the time of loss based upon the State's original contribution to the purchase price.

Special Status Reporting

The Grantee must promptly notify TDEC OEP of any event, development, or condition that may materially affect project performance, schedule, budget, compliance obligations, risk profile, or safety. The Grantee's notice must include a description of the event, its actual or potential impacts, and any corrective actions taken or planned.

- Immediate Notice Events. The Grantee must notify the State within 24 hours of any event that requires the State to notify DOE within 48 hours, including:
    - Fatalities or serious injuries;
    - Significant imminent or actual environmental releases or violations;
    - Cybersecurity incidents involving project systems or data;
    - Allegations or evidence of fraud, waste, or abuse; and
    - Any event that may significantly hinder project performance or safety.

- Other Reportable Events. For all other events requiring DOE notification within five business days, the Grantee must provide written notice to the State within two business days of the event, including but not limited to:
    - Schedule delays;
    - Material changes in budget or expenditure;
    - Contractor or subcontractor performance issues;
    - Threatened or actual litigation;
    - Regulatory actions affecting the project; and
    - Newly identified or elevated project risks.

DOE Implementation of National Environmental Policy Act (NEPA) and Other Acts

DOE must complete its required NEPA review before authorizing the use of federal funds for project activities. No expenditure of federal funds or initiation of on-site work may occur until TDEC OEP receives DOE approval. DOE conducts its NEPA review in coordination with other required environmental compliance obligations, including Section 106 of the NHPA and floodplain and wetland review requirements under 10 CFR Part 1022. These reviews are streamlined under DOE's NEPA process and documented through categorical exclusions, environmental assessments, or environmental impact statements, as applicable. This website contains more information about DOE's NEPA process.

An Environmental Questionnaire (EQ-1) form is required for all Grantee projects. A NEPA determination (based on the EQ-1) from DOE must be received before commencing any field work or projects that could have environmental impacts. Grantees must provide all requested project information—including site maps, descriptions of planned activities, photographs, and historic or environmental details—to TDEC OEP to support DOE's environmental review.

If any projects are likely to require an environmental assessment (EA) or environmental impact statement (EIS), the DOE NEPA representative will provide TDEC OEP with further guidance. If DOE determines certain studies or records must be prepared to complete the NEPA review process (e.g.,

biological evaluations or environmental assessments), the costs to prepare the necessary records may be included as part of the project costs.

Build America, Buy America (BABA) Requirement

None of the funds provided under the TN Program may be used for a project for infrastructure unless:

- All iron and steel used in the project is produced in the United States—this means all manufacturing processes, from the initial melting stage through the application of coatings, occurred in the United States;
- All manufactured products used in the project are produced in the United States—this means the manufactured product was manufactured in the United States; and the cost of the components of the manufactured product that are mined, produced, or manufactured in the United States is greater than 55 percent of the total cost of all components of the manufactured product, unless another standard for determining the minimum amount of domestic content of the manufactured product has been established under applicable law or regulation. See 2 CFR 184.5 for determining the cost of components for manufactured products; and
- All construction materials are manufactured in the United States—this means that all manufacturing processes for the construction material occurred in the United States. See 2 CFR 184.6 for construction material standards, including additional standards for some specified construction materials in order for those materials to be considered "produced in the United States."

2 CFR Part 184 contains definitions and additional information about the BABA requirement.

U.S. DOE's Build America, Buy America website also provides information regarding the BABA requirement.

Grantee BABA Responsibilities

The Grantee must ensure that the BABA requirement flows down to all subawards, contracts, subcontracts, and purchase orders for work performed under the infrastructure project.

Procurements subject to BABA must follow the GMS review and approval process described in the Procurement section of this Manual. Before issuing a solicitation, the Grantee must submit a Procurement activity in the GMS and demonstrate that the proposed solicitation includes the applicable BABA requirements. After identifying the items proposed for purchase, the Grantee must submit manufacturer certifications or equivalent documentation through the Procurement activity demonstrating that items not covered by a waiver or exemption comply with BABA. OEP staff must review and approve the applicable documentation before the Grantee may award a contract or place an order for those items.

The certification or equivalent documentation must be issued by the manufacturer and may be transmitted through the Grantee's contractors, suppliers, or vendors to the Grantee for submission to TDEC OEP through the GMS.

Although DOE does not require a specific certification format, TDEC OEP will provide a sample BABA certification letter template for manufacturers. Use of the template is optional; equivalent documentation is acceptable if it includes the following elements:

- A list of all items covered by the certification, including their category (e.g., iron or steel product, manufactured product, or construction material);
- The applicable "produced in the United States" standard for each category identified;
- A clear statement that each listed item meets the applicable "produced in the United States" standard;
- The signature of an authorized representative of the manufacturer certifying the accuracy of the statement; and
- Any additional information TDEC OEP determines is necessary to demonstrate compliance with the BABA requirements.

Public Infrastructure

An infrastructure project is any activity related to the construction, alteration, maintenance, or repair of infrastructure, regardless of whether infrastructure is the primary purpose of the project. Infrastructure includes buildings and real property. See also 2 CFR § 184.4(c) and (d).

BABA applies to 'infrastructure projects' as defined in 2 CFR Part 184.3. Infrastructure should be considered "public" if it is: (1) publicly owned (owned, operated, funded and managed, in whole or in part, by any unit or authority of a Federal, State, or Local government-including U.S. Territories and Indian Tribes); or (2) privately owned but utilized primarily for a public purpose. Infrastructure should be considered to be "utilized primarily for a public purpose," and therefore "public," if it is privately owned but operated on behalf of the public or is a place of public accommodation. 2 CFR § 184.4(d).

Applicability

The BABA requirement only applies to those articles, materials, and supplies that are consumed in, incorporated into, or permanently affixed to the infrastructure in the project. It does not apply to:

- Tools, equipment, and supplies, such as temporary scaffolding, brought into the construction site and removed at or before the completion of the infrastructure project.
- Equipment and furnishings, such as movable chairs, desks, and portable computer equipment, that are used at or within the finished infrastructure project but are not an integral part of the structure or permanently affixed to the infrastructure project.

The BABA requirement only applies to an article, material, or supply classified into one of the following categories based on its status at the time it is brought to the work site for incorporation into an infrastructure project:

- Iron or steel products;
- Manufactured products; or
- Construction materials. *

An article, material, or supply incorporated into an infrastructure project should not be considered to fall into multiple categories but rather must meet the BABA requirement for only the single category in which it is classified. All iron and steel, manufactured products, and construction materials used in

the infrastructure project must be produced in the United States.

*Section 70917(c) materials are excluded from construction materials and may be used without meeting the relevant "produced in the United States" standard. Section 70917(c) Materials are cement and cementitious materials; aggregates such as stone, sand, or gravel; or aggregate binding agents or additives as provided in section 70917(c) of BABA. Asphalt concrete pavement mixes are typically composed of asphalt cement (a binding agent) and aggregate such as stone, sand, and gravel. Accordingly, asphalt is also excluded from the definition of construction materials.

Section 70917(c) materials, on their own, are not manufactured products. Further, Section 70917(c) materials should not be considered manufactured products when they are used at or combined proximate to the work site—such as is the case with wet concrete or hot mix asphalt brought to the work site for incorporation.

Certain Section 70917(c) materials (such as stone, sand, and gravel) may be used to produce a manufactured product, such as precast concrete. Precast concrete is made of components, is processed into a specific shape or form, and is in such state when brought to the work site. Furthermore, wet concrete should not be considered a manufactured product if not dried or set prior to reaching the work site.

Further clarification is provided in 2 CFR Part 184 on the circumstances under which a determination is made that Section 70917(c) materials should be treated as components of a manufactured product. That determination is based on consideration of: (i) the definition of the "manufactured products" at 2 CFR Part 184.3; (ii) the definition of "section 70917(c) materials" at 2 CFR Part 184.3; (iii) instructions at 2 CFR § 184.4(e) on how and when to categorize articles, materials, and supplies; and (iv) instructions at 2 CFR § 184.4(f) on how to apply the BABA requirement by category.

Waivers

DOE has issued a Small Grants, De Minimis, and Minor Components waiver as part of its BABA compliance to allow for certain exceptions to domestic content preferences on infrastructure projects. The Small Grants waiver applies to financial assistance below the $250,000 Simplified Acquisition Threshold, the De Minimis waiver applies to covered products or materials below an amount that is 5% of the total project cost (up to $1,000,000), and the Minor Components waiver addresses small, non-domestic parts within larger domestic iron or steel products. Additionally, when necessary, recipients may apply for, and DOE may grant, a waiver from the BABA requirements. DOE may grant a waiver if it determines that the request meets one of the following justifications:

1. Public Interest: Applying the BABA Requirement would be inconsistent with the public interest.
2. Non-Availability: The types of iron, steel, manufactured products, or construction materials are not produced in the United States in sufficient and reasonably available quantities or of a satisfactory quality.
3. Unreasonable Cost: The inclusion of iron, steel, manufactured products, or construction materials produced in the United States will increase the cost of the overall project by more than 25 percent.

The DOE Buy America Requirement Waiver Requests page contains examples of waivers granted by DOE.

If a Grantee finds that compliance with BABA is not feasible for a specific article, material, or supply, the Grantee must notify TDEC OEP as soon as it becomes aware that a waiver may be necessary and before awarding a contract or placing an order for the affected item. Waivers cannot be applied retroactively, and no purchase of the item may proceed until DOE has issued a written determination. Approval of a Procurement activity by TDEC OEP does not constitute approval of a BABA waiver. If a waiver is required, the Grantee may not award a contract or place an order for the affected item until DOE has issued its written determination. TDEC OEP will guide Grantees through the waiver process once the Grantee has provided notification.

Pursuing a BABA waiver will extend the procurement process due to required federal review and a 15-day public comment period as no purchases may proceed until DOE completes federal review and the required public comment period.

Davis-Bacon and Related Acts Requirements

All laborers and mechanics employed by the Grantee, its contractors, or subcontractors in the performance of construction, alteration, or repair work funded in whole or in part under the Grant Contract must receive prevailing wage rates and fringe benefits determined by the U.S. Department of Labor (DOL) for the locality, in accordance with the Davis-Bacon Act (DBA) (40 U.S.C. §§ 3141–3148) and 29 CFR Part 5 (See Attachment I). Grantees must provide written assurance acknowledging these requirements, ensure that the applicable wage determination(s) and DBA labor standards clauses are incorporated into all contracts and subrecipient agreements, and confirm that all covered workers are compensated in accordance with the applicable wage determination. Compliance responsibilities include the submission and review of weekly certified payrolls, maintenance of required records, posting of mandated notices at the job site, and adherence to all related labor standards obligations. DOL maintains guidance and FAQs specific to IIJA-funded construction projects for additional reference.

Construction work performed directly by employees of governmental entities using their own workforce, rather than outside contractors, may qualify for the “force account” exception under applicable DOL guidance. Grantees should consult TDEC OEP regarding project-specific applicability and documentation requirements.

LCPtracker is the DOE-required certified payroll compliance system for IIJA-funded projects. The software serves as the centralized platform for entering, uploading, reviewing, and approving weekly certified payrolls; verifying wage determinations; and documenting job classifications, base rates, and fringe benefits. LCPtracker assists Grantees and contractors by flagging potential inconsistencies or missing data, but it does not replace the requirement to ensure proper classifications or full payment of prevailing wages. Grantees, contractors, and subcontractors remain fully responsible for complying with all DBA requirements.

Grantor (TDEC OEP) Requirements

TDEC OEP will:

- Provide LCPtracker system setup, user account creation and management, and training and

technical assistance for Grantees, contractors, and subcontractors;
- Upload the applicable wage determination(s) into LCPtracker and ensure they are current prior to the start of construction;
- Monitor and approve all weekly payroll submissions once Grantees and contractors have resolved errors or discrepancies; and
- Submit Semi-Annual DBA Enforcement Report to DOE.

Grantee Requirements

Grantees must:

Comply with all DBA requirements, including, but not limited to:

- Ensuring LCPtracker accounts are set up for contractors before construction begins;
- Following the GMS review and approval process described in the Procurement section for any covered construction contract, including obtaining confirmation from TDEC OEP of DBA applicability and the applicable wage determination(s) before issuing the solicitation;
- Ensuring that wage determination(s) and DBA clauses are flowed down to and incorporated into any applicable subcontracts;
- Ensuring all required federal labor standard provisions, postings, and payroll submission requirements are incorporated into covered construction solicitations and subcontracts, consistent with the Grant Contract and applicable federal requirements;
- Overseeing subcontractor compliance with the DBA labor standards;
- Using LCPtracker for all certified payroll submissions, reviews, and documentation, including entering or uploading weekly payrolls, resolving system-flagged issues, and ensuring all records in the system are accurate, complete, and submitted on time. (See an example of the DBA Weekly Certified Payroll Form);
- Ensuring any apprentices or trainees used on covered work are properly registered in an approved apprenticeship/training program, used in accordance with applicable apprentice-to-journey workers ratio requirements, and that payroll classifications and wage rates reflect applicable apprentice/trainee requirements; [2]
- Conducting payroll and job-site reviews for construction work, including interviews with employees, with such frequency as may be necessary to assure compliance by subcontractors and as requested or directed by the DOE;
- Cooperating with any authorized representative of the DOL in their inspection of records, interviews with employees, and other actions undertaken as part of a DOL investigation;
- Posting in a prominent and accessible place the wage determination(s) and DOL Publication: WH-1321, Notice to Employees Working on Federal or Federally Assisted Construction Projects;
- Notifying TDEC OEP of all labor standards issues, including all complaints regarding incorrect payment of prevailing wages and/or fringe benefits, received from Grantee,

[2] U.S. Department of Labor – Davis-Bacon FAQ #13 Explains that apprentices may only be paid apprentice wages if they are individually registered in an approved apprenticeship program, and used on the job site at a ratio no greater than that allowed by the approved program.

the contractor, or subcontractor employees; significant labor standards violations, as defined in 29 CFR § 5.7; disputes concerning labor standards pursuant to 29 CFR Parts 4, 6, and 8 and as defined in FAR 52.222-14; disputed labor standards determinations; DOL investigations; or legal or judicial proceedings related to the labor standards under this Grant Contract or a subcontract;

- Participating in DBA compliance training provided by TDEC OEP;
- Maintaining competency in DBA compliance and in using LCPtracker, consistent with DOE training materials;
- Ensuring that relevant Grantee staff and contractors complete the applicable DOE LCPtracker training prior to payroll entry in LCPtracker and retaining attendance documentation for audit purposes. TDEC OEP will distribute registration links to all Grantees as sessions become available;
- Maintaining original certified payrolls and related records for five years after final payment and making them available to DOE, DOL, or TDEC OEP upon request, in accordance with 29 CFR § 5.6(a)(2);[3].and
- Corrective Actions (Noncompliance Response): If TDEC OEP, DOE, DOL, or LCPtracker identifies potential DBA noncompliance (including missing/late payrolls, misclassifications, underpayment of wages or fringes, invalid apprentice status/ratios, or incomplete records), the Grantee must ensure the contractor/subcontractor promptly remedies the issue. At a minimum, corrective action includes: (1) correcting and resubmitting payrolls in LCPtracker; (2) paying all wage/fringe restitution due (including any required adjustments for overtime where applicable); (3) uploading supporting documentation (e.g., restitution proof, updated statements of compliance) as requested; and (4) providing a written corrective action plan to TDEC OEP upon request. The Grantee must promptly notify TDEC OEP of the issue and the resolution status and must cooperate with any additional monitoring or enforcement actions directed by TDEC OEP, DOE, or DOL, which may include withholding payments until issues are resolved including withholding or delaying reimbursement payments until all identified labor standards issues are fully resolved and documented.

Grantees may reach out to TDEC OEP for technical assistance for all LCPtracker-related matters.

Contractor/Subcontractor Requirements

Contractors and subcontractors must comply with all applicable DBA requirements, including, but not limited to:

- Properly classifying all laborers and mechanics and paying no less than the prevailing wage rates and fringe benefits required by the applicable wage determination, including overtime, as required by 29 CFR § 5.5;
- Submitting accurate and complete weekly certified payrolls, including the required Statement of Compliance (WH-347 or LCPtracker-generated equivalent), no later than seven calendar days after the end of each payroll period;
- Entering or uploading weekly payrolls into LCPtracker, resolving system-flagged issues, and

[3] Although federal law requires these records to be maintained for three years, the Grant Contract requires all records to be maintained for five years.

ensuring payroll records in the system are accurate and complete;
- Correcting payroll discrepancies promptly, issuing restitution to affected workers, notifying workers of any back-wage payments made, and submitting corrected payrolls and proof of restitution;
- Maintaining all payroll records and supporting documentation for a minimum of five years after final payment and making such records available to TDEC OEP, DOE, or DOL upon request;[4]
- Cooperating with TDEC OEP, DOE, and DOL representatives during payroll reviews, job-site inspections, interviews with employees, audits, or investigations;
- Posting the applicable wage determination(s) and DOL Form WH-1321 ("Notice to Employees Working on Federal or Federally Assisted Construction Projects") at the job site in a location accessible to workers;
- Ensuring that apprentices and trainees are properly registered and utilized in accordance with applicable apprenticeship ratio and wage requirements;
- Ensuring that subcontractors are not suspended or debarred by verifying active status in SAM.gov prior to contract award (Verification may be satisfied by checking the System for Award Management (SAM.gov) or by obtaining a written certification from the contractor/subcontractor); andCompleting required LCPtracker contractor-level training, as applicable, prior to entering payrolls into the system.

Foreign National Participation

If the Grantee, or its subrecipients or contractors, anticipates involving foreign nationals in the performance of the Grant Contract, the Grantee must provide TDEC OEP with specific information about each foreign national to ensure compliance with the requirements for foreign national participation and access approvals. TDEC OEP will provide this information to DOE. The volume and type of information required may depend on various factors associated with the Grant Contract.

Approval for foreign nationals in Principal Investigator/Co-Principal Investigator roles, from countries of risk (i.e., China, Iran, North Korea, and Russia), and from countries identified on the U.S. Department of State's list of State Sponsors of Terrorism (https://www.state.gov/state-sponsors-of-terrorism/) must be obtained from DOE before they can participate in the performance of any work under this Grant Contract.

A "foreign national" is defined as a person without United States citizenship or nationality (may include a stateless person). DOE may elect to deny a foreign national's participation in the Grant Contract. DOE's determination is not appealable.

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 (Attachment F)**. Grantees will also be required to submit bank information via an original **Automated Clearing House (ACH) form (Attachment G)**, in order to receive grant reimbursements electronically. The ACH form must be

[4] Although federal law requires these records to be maintained for three years, the Grant Contract requires all records to be maintained for five years.

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
Davy Crockett Tower, 9th Floor
500 James Robertson Parkway
Nashville, TN 37243
TDEC.OEP@tn.gov
(mark envelope CONFIDENTIAL)

Electronic copies of the W-9 and ACH form should be submitted to TDEC.OEP@tn.gov.

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 equipment or services purchased within the period of performance of a fully executed and approved Grant Contract are eligible for reimbursement. No credit will be given for costs incurred prior to the Grant Contract 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 the Grant Contract.

Procurement

The Grantee must comply with 2 C.F.R. §§ 200.317—200.327 when procuring property and services. Section D.20. of the Grant Contract requires that the procurement of goods, materials, supplies, equipment, or contracted 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 must include a written justification for the decision and for use of a noncompetitive procurement.

The Grantee must complete and submit a Procurement activity in the GMS for each proposed procurement. The submission must include supporting documentation demonstrating compliance with applicable competitive procurement requirements, including the procurement method, solicitation documentation, and any required noncompetitive procurement justification.

Before the Grantee issues a solicitation, TDEC OEP staff must review and approve the proposed procurement method and solicitation documentation. After the proposed contractor, vendor, or items are identified, the Grantee must then submit any additional documentation required through the

Procurement activity, including BABA compliance documentation when applicable. The Grantee may not award a contract or place an order until TDEC OEP staff have completed their final review and approval.

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 must be submitted along with all necessary supporting documentation, as detailed in the Grant Contract. ***NOTE: Onsite monitoring visits may be conducted to verify progress towards completion of Grant Contract scope of services and compliance with Grant Contract requirements prior to reimbursement. To expedite reimbursement, please notify TDEC OEP after any purchases are made so that a corresponding completion inspection can be scheduled.***

Reimbursement Request Procedures

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

Each invoice must 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 Costs 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 **Attachment H**. Invoices must 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.

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

Final Reimbursement Procedure

The project must be physically complete by the last day of the Grant Contract Term. Section C.7. of the Grant Contract requires final reimbursement to be submitted no later than **60 days** after the last day of the Grant Contract Term, and no billings/invoices may be dated later than the last day of the Grant Contract Term. TDEC OEP reserves the right to conduct an Onsite Monitoring visit to verify completion of scope of services prior to final reimbursement.

PROJECT MONITORING

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

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

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 must 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. TDEC OEP's confidentiality obligations will only apply to information which meets the statutory definition of "proprietary information" under Tenn. Code Ann. § 4-3-514(b)(2).

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.

Notice To Grantees Regarding Protected Data, Limited Rights Data and Protected Personally Identifiable Information

Grantees should contact TDEC OEP with questions about protected or limited rights data. The Program Intellectual Property Provisions do not expressly address protected or limited rights data.

I. PROTECTED DATA AND LIMITED RIGHTS DATA

The Grantee is required to mark protected data and limited rights data in accordance with the Intellectual Property clause set of the Grant Contract. Failure to properly mark data may result in its public disclosure under the Freedom of Information Act (FOIA, 5 U.S.C. § 552) or otherwise.

A. Protected Data - Technical Data or Commercial or Financial Data First Produced in the Performance of the Award

The U.S. Government normally retains unlimited rights in any technical data or commercial or financial data produced in performance of Government financial assistance awards, including the right to distribute to the public.

However, under certain DOE awards, the recipient may mark certain categories of data produced under the award as protected from public disclosure for a period of time ("Protected Data"). If the award agreement provides for protected data and the recipient wants the data to be protected, the recipient must properly mark any documents containing Protected Data. The recipient should review the Intellectual Property clause set of the award agreement to determine the applicability of protected data, the maximum length of period of time for data protection and the required markings that must be used to invoke data protection for the award.

B. Limited Rights Data - Data Produced Outside of the Award at Private Expense

Limited Rights Data is data (other than computer software) developed at private expense outside any government financial assistance award or contract that embody trade secrets or are commercial or financial and confidential or privileged. Prior to including any Limited Rights Data in any documents to DOE, the recipient should review the award agreement. In most DOE awards, the recipient should not deliver any Limited Rights Data to DOE if the recipient wants to protect the Limited Rights Data. If the DOE award does allow and require the delivery of Limited Rights Data, then the recipient must properly mark any documents containing Limited Rights Data as set forth in the Intellectual Property clause of the award agreement.

II. PROTECTED PERSONALLY IDENTIFIABLE INFORMATION

The Grantee should not include any Protected Personally Identifiable Information (Protected PII) in its submissions to TDEC OEP. Protected PII is defined as any data that, if compromised, could cause harm to an individual such as identify theft. Protected PII includes, but is not limited to:

- Social Security Numbers in any form;
- Place of Birth associated with an individual;
- Date of Birth associated with an individual;
- Mother's maiden name associated with an individual;
- Biometric record associated with an individual;
- Fingerprint;
- Iris Scan;
- DNA;

- Medical history information associated with an individual;
- Medical conditions, including history of disease;
- Metric information, e.g., weight, height, blood pressure;
- Criminal history associated with an individual;
- Ratings;
- Disciplinary actions;
- Passport number;
- Educational transcripts;
- Financial information associated with an individual;
- Credit card numbers; and
- Security clearance history or related information (not including actual clearances held).

PROGRAM CONTACT:

All communications (regular mail, express mail, electronic mail, or fax) concerning the TN Program must be addressed to:

The Office of Energy Programs – Grid Resilience Grant Program
Tennessee Department of Environment and Conservation
C/O Erik Schmidt, Energy Programs Administrator
Davy Crockett Tower 9th Floor
500 James Robertson Parkway
Nashville, TN 37243
TDEC.OEP@tn.gov
Phone: 615-852-0131

Placeholders for:

ATTACHMENT A – Quarterly Report Template

ATTACHMENT B – Annual Report Template

ATTACHMENT C - Annual Program Metrics and Impact Report

ATTACHMENT D – Final Report Template

ATTACHMENT E – Title VI Training Certification

ATTACHMENT F – Form W-9, Request for Taxpayer Identification Number and Certification

ATTACHMENT G – Automated Clearing House (ACH) Form

ATTACHMENT H – Sample Invoice

ATTACHMENT I – Davis Bacon Act

Tennessee Department of Environment and Conservation
Office of Energy Programs
Davy Crockett Tower, 9th Floor
500 James Robertson Parkway
Nashville, TN 37243PH: (615) 741-5524 | EMAIL: TDEC.OEP@tn.gov

ANNUAL REPORT TEMPLATE
STATE OF TENNESSEE GRID RESILIENCE PROGRAM

Section A.8. of the Grant Contract states that:

a. The Grantee shall submit an annual report within three (3) months of the conclusion of each year of the Grant Contract term. The annual report shall include those items listed in Section D.18. The Grantee shall use the reporting templates provided by the Grantor State Agency.
b. The Grantee shall also submit an Annual Program Metrics and Impact Report to the State no later than November 30 of each year during the Grant Contract term, and for three years thereafter. The Grantee shall use the Annual Program Metrics and Impact Report template provided by the Grantor State Agency.
c. The Grantee expressly understands and agrees that the obligations set forth in this section shall survive the expiration of this Grant Contract.

Annual reports shall be submitted within the online TDEC Grants Management System (https://tdec.smartsimple.com/).

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: _____

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

1. 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.

2. Address any updates with regard to environmental review, site design and engineering, procurement of equipment and services (including Build America Buy America certification), and construction and/or installation (including Davis-Bacon and Related Acts compliance). Provide an explanation for any variance from your expected progress.
3. What is the estimated project completion date?
4. Have you experienced any unforeseen delays? If yes, please explain.
5. Provide detail on whether the Grantee used benchmarks or indicators within the reporting period to determine progress toward goals and objectives, as described in the grant application.
6. 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.
7. Describe any measurable ancillary benefits from the project for this reporting period. Detail how such benefits were measured or tracked. Examples include: additional economic development activity, decreased outages, increased resilience, etc.
8. What impact has the project had to date?
9. Do you have any stories that capture the impact of this project? If so, please share one or two examples.
10. During the continued operation, has anything transpired that differed from what you anticipated?
11. When considering the implementation of this project, what lessons did you learn that might help other grantees implement similar work?
12. 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 confidentially 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.

Tennessee Department of Environment and Conservation
Office of Energy Programs
Davy Crockett Tower, 9th Floor
500 James Robertson Parkway
Nashville, TN 37243PH: (615) 741-5524 | EMAIL: TDEC.OEP@tn.gov

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.

Tennessee Department of Environment and Conservation
Office of Energy Programs
Davy Crockett Tower, 9th Floor
500 James Robertson Parkway
Nashville, TN 37243PH: (615) 741-5524 | EMAIL: TDEC.OEP@tn.gov

FINAL REPORT TEMPLATE
STATE OF TENNESSEE GRID RESILIENCE PROGRAM

Per Sections A.8. and D.18. of the Grant Contract, the Grantee shall submit a final project report (Attachment D) 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 purchased with funding through the Grant Contract.

The final report shall be submitted within the online TDEC Grants Management System (https://tdec.smartsimple.com/).

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: _____

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

1. 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.
2. Address any updates with regard to environmental review, site design and engineering, procurement of equipment and services (including Build America Buy America certification),

and construction and/or installation (including Davis-Bacon and Related Acts compliance). Provide an explanation for any variance from your expected progress.

3. What is the estimated project completion date?
4. Have you experienced any unforeseen delays? If yes, please explain.
5. Provide detail on whether the Grantee used benchmarks or indicators within the reporting period to determine progress toward goals and objectives, as described in the grant application.
6. 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.
7. Describe any measurable ancillary benefits from the project for this reporting period. Detail how such benefits were measured or tracked. Examples include: additional economic development activity, decreased outages, increased resilience, etc.
8. What impact has the project had to date?
9. Do you have any stories that capture the impact of this project? If so, please share one or two examples.
10. During the continued operation, has anything transpired that differed from what you anticipated?
11. When considering the implementation of this project, what lessons did you learn that might help other grantees implement similar work?
12. Have there been organizational changes within the past year? If so, what are they?

Inventory Documentation:

Provide the following information for all equipment purchased with funding through the Grant Contract:

a. Description of the equipment;
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 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 confidentially 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.

Tennessee Department of Environment and Conservation
Office of Energy Programs
Davy Crockett Tower, 9th Floor
500 James Robertson Parkway
Nashville, TN 37243PH: (615) 741-5524 | EMAIL: TDEC.OEP@tn.gov

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:**

	EXPENSE OBJECT LINE-ITEM CATEGORY [1]	GRANT CONTRACT	GRANTEE PARTICIPATION	CUMULATIVE FUNDS REIMBURSED
	Salaries, Benefits & Taxes	0.00	0.00	0.00
	Professional Fee, Grant & Award [2]	0.00	0.00	0.00
	Supplies, Telephone, Postage & Shipping, Occupancy, Equipment Rental & Maintenance, Printing & Publications	0.00	0.00	0.00
	Travel, Conferences & Meetings	0.00	0.00	0.00
	Interest [2]	0.00	0.00	0.00
	Insurance	0.00	0.00	0.00
	Specific Assistance To Individuals	0.00	0.00	0.00
	Depreciation [2]	0.00	0.00	0.00
	Other Non-Personnel [2]	0.00	0.00	0.00
	Capital Purchase [2]	0.00	0.00	0.00
	Indirect Cost	0.00	0.00	0.00
	In-Kind Expense	0.00	0.00	0.00
	GRAND TOTAL	**0.00**	**0.00**	**0.00**

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.

Form **W-9**
(Rev. March 2024)
Department of the Treasury
Internal Revenue Service

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.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See ***Specific Instructions*** on page 3.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)

2 Business name/disregarded entity name, if different from above.

3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor ☐ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate

☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) . . . . .

Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.

☐ Other (see instructions)

3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions . . . . . ☐

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any)

Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any)

(Applies to accounts maintained outside the United States.)

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. See also *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*.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

must obtain your correct taxpayer identification number (TIN), which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid).
- Form 1099-DIV (dividends, including those from stocks or mutual funds).
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds).
- Form 1099-NEC (nonemployee compensation).
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers).
- Form 1099-S (proceeds from real estate transactions).
- Form 1099-K (merchant card and third-party network transactions).
- Form 1098 (home mortgage interest), 1098-E (student loan interest), and 1098-T (tuition).
- Form 1099-C (canceled debt).
- Form 1099-A (acquisition or abandonment of secured property).

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

Caution: If you don't return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding*, later.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued);

2. Certify that you are not subject to backup withholding; or

3. Claim exemption from backup withholding if you are a U.S. exempt payee; and

4. Certify to your non-foreign status for purposes of withholding under chapter 3 or 4 of the Code (if applicable); and

5. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting is correct. See *What Is FATCA Reporting*, later, for further information.

Note: If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

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

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

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

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

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

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

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

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

2. The treaty article addressing the income.

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

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

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

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

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

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include, but are not limited to, interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third-party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

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

Payments you receive will be subject to backup withholding if:

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

2. You do not certify your TIN when required (see the instructions for Part II for details);

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

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

5. You do not certify to the requester that you are not subject to backup withholding, as described in item 4 under "*By signing the filled-out form*" above (for reportable interest and dividend accounts opened after 1983 only).

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

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

What Is FATCA Reporting?

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

Updating Your Information

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

Penalties

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

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

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

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

Specific Instructions

Line 1

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

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

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

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

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

• **Partnership, C corporation, S corporation, or LLC, other than a disregarded entity.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

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

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

Line 2

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

Line 3a

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

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

Line 3b

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

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

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

Line 4 Exemptions

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

Exempt payee code.

• Generally, individuals (including sole proprietors) are not exempt from backup withholding.

• Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.

• Corporations are not exempt from backup withholding for payments made in settlement of payment card or third-party network transactions.

• Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

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

1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2).

2—The United States or any of its agencies or instrumentalities.

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

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

5—A corporation.

6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or territory.

7—A futures commission merchant registered with the Commodity Futures Trading Commission.

8—A real estate investment trust.

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

10—A common trust fund operated by a bank under section 584(a).

11—A financial institution as defined under section 581.

12—A middleman known in the investment community as a nominee or custodian.

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

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

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

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

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

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

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

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

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

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

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

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

G—A real estate investment trust.

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

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

J—A bank as defined in section 581.

K—A broker.

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

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

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

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, enter "NEW" at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have, and are not eligible to get, an SSN, your TIN is your IRS ITIN. Enter it in the entry space for the Social security number. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). If the LLC is classified as a corporation or partnership, enter the entity's EIN.

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

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at *www.SSA.gov*. You may also get this form by calling 800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at *www.irs.gov/EIN*. Go to *www.irs.gov/Forms* to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to *www.irs.gov/OrderForms* to place an order and have Form W-7 and/or Form SS-4 mailed to you within 15 business days.

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

Note: Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon. See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier, for when you may instead be subject to withholding under chapter 3 or 4 of the Code.

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

Part II. Certification

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

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

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

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

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

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

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

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), 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 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))**	The grantor*
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity[4]
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing Form 1041 or under the Optional Filing Method 2, requiring Form 1099 (see Regulations section 1.671-4(b)(2)(i)(B))**	The trust

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

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

[3] You must show your individual name on line 1, and enter your business or DBA name, if any, on line 2. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

[4] List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.)

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

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

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

Secure Your Tax Records From Identity Theft

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

To reduce your risk:

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

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

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

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

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

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

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

If you receive an unsolicited email claiming to be from the IRS, forward this message to *phishing@irs.gov*. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 800-366-4484. You can forward suspicious emails to the Federal Trade Commission at *spam@uce.gov* or report them at *www.ftc.gov/complaint*. You can contact the FTC at *www.ftc.gov/idtheft* or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see *www.IdentityTheft.gov* and Pub. 5027.

Go to *www.irs.gov/IdentityTheft* to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

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

STATE OF TENNESSEE
DEPARTMENT OF FINANCE AND ADMINISTRATION
ACH (AUTOMATED CLEARING HOUSE) CREDITS (Not Wire Transfers)

NAME: _____

Federal Identification Number or Social Security Number: _____

(Under which you are doing business with the state.)

I (We) hereby authorize the State of Tennessee, hereafter called the STATE, to initiate credit entries to my (our) (*select type of account*) ☐ CHECKING ☐ SAVINGS account indicated below and the depository named below, hereinafter called DEPOSITORY, to credit the same to such account.

This authority is to remain in full force and effect until the STATE has received written notification from me (or either of us) of its termination in such time and in such manner as to afford the STATE and DEPOSITORY a reasonable opportunity to act on it.

****

Do you currently receive payments from the State through ACH? ☐ YES ☐ NO If yes, do you intend for this account information to replace other existing account information currently used by the State? ☐ YES ☐ NO

If yes, please specify the account that should be changed:

ABA No.: _____ Account No.: _____

Is this authorization only for certain types of payments? ☐ YES ☐ NO

If yes please indicate types: _____

_____

_____

****

Many banking institutions use different numbers for ACH. Please call your bank for verification of ACH transit and account number.

Bank official contacted _____ Phone No. _____

****

DEPOSTORY/BANK _____ BRANCH _____

CITY _____ STATE _____

ACH TRANSIT / ABA NO. _____ ACCOUNT NO. _____

NAME(S) _____

(Please print names of authorized account signatory)

DATE _____ SIGNED X _____ SIGNED X _____

PLEASE ATTACH A VOIDED CHECK (OR FOR SAVINGS ACCOUNTS, A DEPOSIT SLIP):

PLEASE INDICATE ADDRESS TO WHICH YOU WOULD LIKE YOUR REMITTANCE ADVICES ROUTED WHEN PAYMENTS ARE PROCESSED:

_____

_____

_____

Contact Name: _____

Telephone No.: _____

FOR STATE USE ONLY
CONTACT AGENCY - Tennessee Arts Commission

PHONE NUMBER - 615-741-1701

ATTACHMENT H – GRID RESILIENCE GRANT PROGRAM

SAMPLE INVOICE

TDEC Office of Energy Programs – Grid Resilience Grant Program (IIJA § 40101(d), U.S. DOE Grid Deployment Office)

Grant Contract Number:	**Grant Number:**

Invoice Number:			**Invoice Date:**	
Invoice Period:	Beginning	End	**Amount of this Request:**	**$**

Grantee/County Name:	
Grantee Edison Vendor ID:	
Project Location(s):	
Grantee Remittance Address:	
Grantee Contact for Invoice Questions	Name:
	Email:
	Phone number:

Approved GRID Budget Line-Item Category *(refer to your Grant Contract)*	**Total Contract Budget**	**Previously Submitted Grant Contract Expenditures**	**Current Funds Requested (Amount Due)**	**Total Grantee Contract Match**	**Previously Submitted Grantee Match**	**Current Grantee Match**
Salaries, Benefits & Taxes						
Professional Fee, Grant & Award						
Supplies, Telephone, Postage and Shipping, Occupancy, Equipment Rental & Maintenance, Printing and Publications						
Travel, Conferences & Meetings						
Interest						
Insurance						
Specific Assistance to Individuals						
Depreciation						
Other Non-Personnel						
Capital Purchases						
Indirect Costs						
In-Kind Expenses						
Total						

Type/print name of authorized official	Signature of authorized official
Title of official	Date

Reimbursement is subject to verification of compliance with all applicable Grant Contract requirements, including but not limited to Davis-Bacon Act; Build America, Buy America; and NEPA authorization, as applicable. All records relating to submission and approval of contract deliverables are collected, maintained and stored in the Department of Environment and Conservation Office of Energy Programs.

OEP Use Only:

Reviewed and verified by: _____ Date: _____

TDEC Office of Energy Programs

Attachment I – Davis-Bacon and Related Acts

Subpart A—Davis-Bacon and Related Acts Provisions and Procedures

29 CFR Part 5 Subpart A **(current as of 9/29/2025)**

§ 5.5 Contract provisions and related matters.

(a) ***Required contract clauses.*** The Agency head will cause or require the contracting officer to require the contracting officer to insert in full, or (for contracts covered by the Federal Acquisition Regulation (48 CFR chapter 1)) by reference, in any contract in excess of $2,000 which is entered into for the actual construction, alteration and/or repair, including painting and decorating, of a public building or public work, or building or work financed in whole or in part from Federal funds or in accordance with guarantees of a Federal agency or financed from funds obtained by pledge of any contract of a Federal agency to make a loan, grant or annual contribution (except where a different meaning is expressly indicated), and which is subject to the labor standards provisions of any of the laws referenced by § 5.1, the following clauses (or any modifications thereof to meet the particular needs of the agency, *Provided,* That such modifications are first approved by the DOL):

(1) ***Minimum wages*** —

(i) ***Wage rates and fringe benefits.*** All laborers and mechanics employed or working upon the site of the work (or otherwise working in construction or development of the project under a development statute), will be paid unconditionally and not less often than once a week, and without subsequent deduction or rebate on any account (except such payroll deductions as are permitted by regulations issued by the Secretary of Labor under the Copeland Act (29 CFR part 3)), the full amount of basic hourly wages and bona fide fringe benefits (or cash equivalents thereof) due at time of payment computed at rates not less than those contained in the wage determination of the Secretary of Labor which is attached hereto and made a part hereof, regardless of any contractual relationship which may be alleged to exist between the contractor and such laborers and mechanics. As provided in paragraphs (d) and (e) of this section, the appropriate wage determinations are effective by operation of law even if they have not been attached to the contract. Contributions made or costs reasonably anticipated for bona fide fringe benefits under the Davis-Bacon Act (40 U.S.C. 3141(2)(B)) on behalf of laborers or mechanics are considered wages paid to such laborers or mechanics, subject to the provisions of paragraph (a)(1)(v) of this section; also, regular contributions made or costs incurred for more than a weekly period (but not less often than quarterly) under plans, funds, or programs which cover the particular weekly period, are deemed to be constructively made or incurred during such weekly period. Such laborers and mechanics must be paid the appropriate wage rate and fringe benefits on the wage determination for the classification(s) of work actually performed, without regard to skill, except as provided in paragraph (a)(4) of this section. Laborers or mechanics performing work in more than one classification may be compensated at the rate specified for each classification for the time actually worked therein: *Provided,* That the employer's payroll records accurately set forth the time spent in each classification in which work is performed.

The wage determination (including any additional classifications and wage rates conformed under paragraph (a)(1)(iii) of this section) and the Davis-Bacon poster (WH-1321) must be posted at all times by the contractor and its subcontractors at the site of the work in a prominent and accessible place where it can be easily seen by the workers.

(ii) ***Frequently recurring classifications.***

(A) In addition to wage and fringe benefit rates that have been determined to be prevailing under the procedures set forth in 29 CFR part 1, a wage determination may contain, pursuant to § 1.3(f), wage and fringe benefit rates for classifications of laborers and mechanics for which conformance requests are regularly submitted pursuant to paragraph (a)(1)(iii) of this section, provided that:

(*1*) The work performed by the classification is not performed by a classification in the wage determination for which a prevailing wage rate has been determined;

(*2*) The classification is used in the area by the construction industry; and

(*3*) The wage rate for the classification bears a reasonable relationship to the prevailing wage rates contained in the wage determination.

(B) The Administrator will establish wage rates for such classifications in accordance with paragraph (a)(1)(iii)(A)(*3*) of this section. Work performed in such a classification must be paid at no less than the wage and fringe benefit rate listed on the wage determination for such classification.

(iii) ***Conformance.***

(A) The contracting officer must require that any class of laborers or mechanics, including helpers, which is not listed in the wage determination, and which is to be employed under the contract be classified in conformance with the wage determination. Conformance of an additional classification and wage rate and fringe benefits is appropriate only when the following criteria have been met:

(*1*) The work to be performed by the classification requested is not performed by a classification in the wage determination; and

(*2*) The classification is used in the area by the construction industry; and

(*3*) The proposed wage rate, including any bona fide fringe benefits, bears a reasonable relationship to the wage rates contained in the wage determination.

(B) The conformance process may not be used to split, subdivide, or otherwise avoid application of classifications listed in the wage determination.

(C) If the contractor and the laborers and mechanics to be employed in the classification (if known), or their representatives, and the contracting officer agree on the classification and wage rate (including the amount designated for fringe benefits where appropriate), a report of the action taken will be sent by the contracting officer by email to *DBAconformance@dol.gov*. The Administrator,

or an authorized representative, will approve, modify, or disapprove every additional classification action within 30 days of receipt and so advise the contracting officer or notify the contracting officer within the 30-day period that additional time is necessary.

(D) In the event the contractor, the laborers or mechanics to be employed in the classification or their representatives, and the contracting officer do not agree on the proposed classification and wage rate (including the amount designated for fringe benefits, where appropriate), the contracting officer will, by email to *DBAconformance@dol.gov*, refer the questions, including the views of all interested parties and the recommendation of the contracting officer, to the Administrator for determination. The Administrator, or an authorized representative, will issue a determination within 30 days of receipt and so will advise the contracting officer or notify the contracting officer within the 30-day period that additional time is necessary.

(E) The contracting officer must promptly notify the contractor of the action taken by the Wage and Hour Division under paragraphs (a)(1)(iii)(C) and (D) of this section. The contractor must furnish a written copy of such determination to each affected worker, or it must be posted as a part of the wage determination. The wage rate (including fringe benefits where appropriate) determined pursuant to paragraph (a)(1)(iii)(C) or (D) of this section must be paid to all workers performing work in the classification under this contract from the first day on which work is performed in the classification.

(iv) ***Fringe benefits not expressed as an hourly rate.*** Whenever the minimum wage rate prescribed in the contract for a class of laborers or mechanics includes a fringe benefit which is not expressed as an hourly rate, the contractor may either pay the benefit as stated in the wage determination or may pay another bona fide fringe benefit or an hourly cash equivalent thereof.

(v) ***Unfunded plans.*** If the contractor does not make payments to a trustee or other third person, the contractor may consider as part of the wages of any laborer or mechanic the amount of any costs reasonably anticipated in providing bona fide fringe benefits under a plan or program, *Provided,* That the Secretary of Labor has found, upon the written request of the contractor, in accordance with the criteria set forth in § 5.28, that the applicable standards of the Davis-Bacon Act have been met. The Secretary of Labor may require the contractor to set aside a separate account asset for the meeting of obligations under the plan or program.

(vi) ***Interest.*** In the event of a failure to pay all or part of the wages required by the contract, the contractor will be required to pay interest on any underpayment of wages.

(2) ***Withholding*** —

(i) ***Withholding requirements.*** The [write in name of Federal agency or the recipient of Federal assistance] may, upon its own action, or must, upon written request of an authorized representative of the DOL, withhold or cause to be withheld from the contractor so much of the accrued payments or advances as may be considered necessary to satisfy the liabilities of the prime contractor or any subcontractor for the full amount of wages and monetary relief, including interest, required by the

clauses set forth in paragraph (a) of this section for violations of this contract, or to satisfy any such liabilities required by any other Federal contract, or federally assisted contract subject to Davis-Bacon labor standards, that is held by the same prime contractor (as defined in § 5.2). The necessary funds may be withheld from the contractor under this contract, any other Federal contract with the same prime contractor, or any other federally assisted contract that is subject to Davis-Bacon labor standards requirements and is held by the same prime contractor, regardless of whether the other contract was awarded or assisted by the same agency, and such funds may be used to satisfy the contractor liability for which the funds were withheld. In the event of a contractor's failure to pay any laborer or mechanic, including any apprentice or helper working on the site of the work (or otherwise working in construction or development of the project under a development statute) all or part of the wages required by the contract, or upon the contractor's failure to submit the required records as discussed in paragraph (a)(3)(iv) of this section, the [Agency] may on its own initiative and after written notice to the contractor, sponsor, applicant, owner, or other entity, as the case may be, take such action as may be necessary to cause the suspension of any further payment, advance, or guarantee of funds until such violations have ceased.

(ii) ***Priority to withheld funds.*** The Department has priority to funds withheld or to be withheld in accordance with paragraph (a)(2)(i) or (b)(3)(i) of this section, or both, over claims to those funds by:

(A) A contractor's surety(ies), including without limitation performance bond sureties and payment bond sureties;

(B) A contracting agency for its reprocurement costs;

(C) A trustee(s) (either a court-appointed trustee or a U.S. trustee, or both) in bankruptcy of a contractor, or a contractor's bankruptcy estate;

(D) A contractor's assignee(s);

(E) A contractor's successor(s); or

(F) A claim asserted under the Prompt Payment Act, 31 U.S.C. 3901-3907.

(3) ***Records and certified payrolls*** —

(i) ***Basic record requirements*** —

(A) ***Length of record retention.*** All regular payrolls and other basic records must be maintained by the contractor and any subcontractor during the course of the work and preserved for all laborers and mechanics working at the site of the work (or otherwise working in construction or development of the project under a development statute) for a period of at least 3 years after all the work on the prime contract is completed.

(B) ***Information required.*** Such records must contain the name; Social Security number; last known address, telephone number, and email address of each such worker; each worker's correct

classification(s) of work actually performed; hourly rates of wages paid (including rates of contributions or costs anticipated for bona fide fringe benefits or cash equivalents thereof of the types described in 40 U.S.C. 3141(2)(B) of the Davis-Bacon Act); daily and weekly number of hours actually worked in total and on each covered contract; deductions made; and actual wages paid.

(C) ***Additional records relating to fringe benefits.*** Whenever the Secretary of Labor has found under paragraph (a)(1)(v) of this section that the wages of any laborer or mechanic include the amount of any costs reasonably anticipated in providing benefits under a plan or program described in 40 U.S.C. 3141(2)(B) of the Davis-Bacon Act, the contractor must maintain records which show that the commitment to provide such benefits is enforceable, that the plan or program is financially responsible, and that the plan or program has been communicated in writing to the laborers or mechanics affected, and records which show the costs anticipated or the actual cost incurred in providing such benefits.

(D) ***Additional records relating to apprenticeship.*** Contractors with apprentices working under approved programs must maintain written evidence of the registration of apprenticeship programs, the registration of the apprentices, and the ratios and wage rates prescribed in the applicable programs.

(ii) ***Certified payroll requirements*** —

(A) ***Frequency and method of submission.*** The contractor or subcontractor must submit weekly, for each week in which any DBA- or Related Acts-covered work is performed, certified payrolls to the [write in name of appropriate Federal agency] if the agency is a party to the contract, but if the agency is not such a party, the contractor will submit the certified payrolls to the applicant, sponsor, owner, or other entity, as the case may be, that maintains such records, for transmission to the [write in name of agency]. The prime contractor is responsible for the submission of all certified payrolls by all subcontractors. A contracting agency or prime contractor may permit or require contractors to submit certified payrolls through an electronic system, as long as the electronic system requires a legally valid electronic signature; the system allows the contractor, the contracting agency, and the DOL to access the certified payrolls upon request for at least 3 years after the work on the prime contract has been completed; and the contracting agency or prime contractor permits other methods of submission in situations where the contractor is unable or limited in its ability to use or access the electronic system.

(B) ***Information required.*** The certified payrolls submitted must set out accurately and completely all of the information required to be maintained under paragraph (a)(3)(i)(B) of this section, except that full Social Security numbers and last known addresses, telephone numbers, and email addresses must not be included on weekly transmittals. Instead, the certified payrolls need only include an individually identifying number for each worker (*e.g.,* the last four digits of the worker's Social Security number). The required weekly certified payroll information may be submitted using Optional Form WH-347 or in any other format desired. Optional Form WH-347 is available for this purpose from the Wage and Hour Division website at

https://www.dol.gov/sites/dolgov/files/WHD/legacy/files/wh347/.pdf or its successor website. It is not a violation of this section for a prime contractor to require a subcontractor to provide full Social Security numbers and last known addresses, telephone numbers, and email addresses to the prime contractor for its own records, without weekly submission by the subcontractor to the sponsoring government agency (or the applicant, sponsor, owner, or other entity, as the case may be, that maintains such records).

(C) ***Statement of Compliance.*** Each certified payroll submitted must be accompanied by a "Statement of Compliance," signed by the contractor or subcontractor, or the contractor's or subcontractor's agent who pays or supervises the payment of the persons working on the contract, and must certify the following:

(*1*) That the certified payroll for the payroll period contains the information required to be provided under paragraph (a)(3)(ii) of this section, the appropriate information and basic records are being maintained under paragraph (a)(3)(i) of this section, and such information and records are correct and complete;

(*2*) That each laborer or mechanic (including each helper and apprentice) working on the contract during the payroll period has been paid the full weekly wages earned, without rebate, either directly or indirectly, and that no deductions have been made either directly or indirectly from the full wages earned, other than permissible deductions as set forth in 29 CFR part 3; and

(*3*) That each laborer or mechanic has been paid not less than the applicable wage rates and fringe benefits or cash equivalents for the classification(s) of work actually performed, as specified in the applicable wage determination incorporated into the contract.

(D) ***Use of Optional Form WH-347.*** The weekly submission of a properly executed certification set forth on the reverse side of Optional Form WH-347 will satisfy the requirement for submission of the "Statement of Compliance" required by paragraph (a)(3)(ii)(C) of this section.

(E) ***Signature.*** The signature by the contractor, subcontractor, or the contractor's or subcontractor's agent must be an original handwritten signature or a legally valid electronic signature.

(F) ***Falsification.*** The falsification of any of the above certifications may subject the contractor or subcontractor to civil or criminal prosecution under 18 U.S.C. 1001 and 31 U.S.C. 3729.

(G) ***Length of certified payroll retention.*** The contractor or subcontractor must preserve all certified payrolls during the course of the work and for a period of 3 years after all the work on the prime contract is completed.

(iii) ***Contracts, subcontracts, and related documents.*** The contractor or subcontractor must maintain this contract or subcontract and related documents including, without limitation, bids, proposals, amendments, modifications, and extensions. The contractor or subcontractor must preserve these contracts, subcontracts, and related documents during the course of the work and

for a period of 3 years after all the work on the prime contract is completed.

(iv) ***Required disclosures and access*** —

(A) ***Required record disclosures and access to workers.*** The contractor or subcontractor must make the records required under paragraphs (a)(3)(i) through (iii) of this section, and any other documents that the [write the name of the agency] or the DOL deems necessary to determine compliance with the labor standards provisions of any of the applicable statutes referenced by § 5.1, available for inspection, copying, or transcription by authorized representatives of the [write the name of the agency] or the DOL, and must permit such representatives to interview workers during working hours on the job.

(B) ***Sanctions for non-compliance with records and worker access requirements.*** If the contractor or subcontractor fails to submit the required records or to make them available, or refuses to permit worker interviews during working hours on the job, the Federal agency may, after written notice to the contractor, sponsor, applicant, owner, or other entity, as the case may be, that maintains such records or that employs such workers, take such action as may be necessary to cause the suspension of any further payment, advance, or guarantee of funds. Furthermore, failure to submit the required records upon request or to make such records available, or to permit worker interviews during working hours on the job, may be grounds for debarment action pursuant to § 5.12. In addition, any contractor or other person that fails to submit the required records or make those records available to WHD within the time WHD requests that the records be produced will be precluded from introducing as evidence in an administrative proceeding under 29 CFR part 6 any of the required records that were not provided or made available to WHD. WHD will take into consideration a reasonable request from the contractor or person for an extension of the time for submission of records. WHD will determine the reasonableness of the request and may consider, among other things, the location of the records and the volume of production.

(C) ***Required information disclosures.*** Contractors and subcontractors must maintain the full Social Security number and last known address, telephone number, and email address of each covered worker, and must provide them upon request to the [write in name of appropriate Federal agency] if the agency is a party to the contract, or to the Wage and Hour Division of the DOL. If the Federal agency is not such a party to the contract, the contractor, subcontractor, or both, must, upon request, provide the full Social Security number and last known address, telephone number, and email address of each covered worker to the applicant, sponsor, owner, or other entity, as the case may be, that maintains such records, for transmission to the [write in name of agency], the contractor, or the Wage and Hour Division of the DOL for purposes of an investigation or other compliance action.

(4) ***Apprentices and equal employment opportunity*** —

(i) ***Apprentices*** —

(A) ***Rate of pay.*** Apprentices will be permitted to work at less than the predetermined rate for the

work they perform when they are employed pursuant to and individually registered in a bona fide apprenticeship program registered with the U.S. DOL, Employment and Training Administration, Office of Apprenticeship (OA), or with a State Apprenticeship Agency recognized by the OA. A person who is not individually registered in the program, but who has been certified by the OA or a State Apprenticeship Agency (where appropriate) to be eligible for probationary employment as an apprentice, will be permitted to work at less than the predetermined rate for the work they perform in the first 90 days of probationary employment as an apprentice in such a program. In the event the OA or a State Apprenticeship Agency recognized by the OA withdraws approval of an apprenticeship program, the contractor will no longer be permitted to use apprentices at less than the applicable predetermined rate for the work performed until an acceptable program is approved.

(B) ***Fringe benefits.*** Apprentices must be paid fringe benefits in accordance with the provisions of the apprenticeship program. If the apprenticeship program does not specify fringe benefits, apprentices must be paid the full amount of fringe benefits listed on the wage determination for the applicable classification. If the Administrator determines that a different practice prevails for the applicable apprentice classification, fringe benefits must be paid in accordance with that determination.

(C) ***Apprenticeship ratio.*** The allowable ratio of apprentices to journeyworkers on the job site in any craft classification must not be greater than the ratio permitted to the contractor as to the entire work force under the registered program or the ratio applicable to the locality of the project pursuant to paragraph (a)(4)(i)(D) of this section. Any worker listed on a payroll at an apprentice wage rate, who is not registered or otherwise employed as stated in paragraph (a)(4)(i)(A) of this section, must be paid not less than the applicable wage rate on the wage determination for the classification of work actually performed. In addition, any apprentice performing work on the job site in excess of the ratio permitted under this section must be paid not less than the applicable wage rate on the wage determination for the work actually performed.

(D) ***Reciprocity of ratios and wage rates.*** Where a contractor is performing construction on a project in a locality other than the locality in which its program is registered, the ratios and wage rates (expressed in percentages of the journeyworker's hourly rate) applicable within the locality in which the construction is being performed must be observed. If there is no applicable ratio or wage rate for the locality of the project, the ratio and wage rate specified in the contractor's registered program must be observed.

(ii) ***Equal employment opportunity.*** The use of apprentices and journeyworkers under this part must be in conformity with the equal employment opportunity requirements of Executive Order 11246, as amended, and 29 CFR part 30.

(5) ***Compliance with Copeland Act requirements.*** The contractor shall comply with the requirements of 29 CFR part 3, which are incorporated by reference in this contract.

(6) ***Subcontracts.*** The contractor or subcontractor must insert in any subcontracts the clauses

contained in paragraphs (a)(1) through (11) of this section, along with the applicable wage determination(s) and such other clauses or contract modifications as the [write in the name of the Federal agency] may by appropriate instructions require, and a clause requiring the subcontractors to include these clauses and wage determination(s) in any lower tier subcontracts. The prime contractor is responsible for the compliance by any subcontractor or lower tier subcontractor with all the contract clauses in this section. In the event of any violations of these clauses, the prime contractor and any subcontractor(s) responsible will be liable for any unpaid wages and monetary relief, including interest from the date of the underpayment or loss, due to any workers of lower-tier subcontractors, and may be subject to debarment, as appropriate.

(7) ***Contract termination: debarment.*** A breach of the contract clauses in 29 CFR 5.5 may be grounds for termination of the contract, and for debarment as a contractor and a subcontractor as provided in 29 CFR 5.12.

(8) ***Compliance with Davis-Bacon and Related Act requirements.*** All rulings and interpretations of the Davis-Bacon and Related Acts contained in 29 CFR parts 1, 3, and 5 are herein incorporated by reference in this contract.

(9) ***Disputes concerning labor standards.*** Disputes arising out of the labor standards provisions of this contract shall not be subject to the general disputes clause of this contract. Such disputes shall be resolved in accordance with the procedures of the DOL set forth in 29 CFR parts 5, 6, and 7. Disputes within the meaning of this clause include disputes between the contractor (or any of its subcontractors) and the contracting agency, the U.S. DOL, or the employees or their representatives.

(10) ***Certification of eligibility.***

(i) By entering into this contract, the contractor certifies that neither it nor any person or firm who has an interest in the contractor's firm is a person or firm ineligible to be awarded Government contracts by virtue of 40 U.S.C. 3144(b) or § 5.12(a).

(ii) No part of this contract shall be subcontracted to any person or firm ineligible for award of a Government contract by virtue of 40 U.S.C. 3144(b) or § 5.12(a).

(iii) The penalty for making false statements is prescribed in the U.S. Code, Title 18 Crimes and Criminal Procedure, 18 U.S.C. 1001.

(11) ***Anti-retaliation.*** It is unlawful for any person to discharge, demote, intimidate, threaten, restrain, coerce, blacklist, harass, or in any other manner discriminate against, or to cause any person to discharge, demote, intimidate, threaten, restrain, coerce, blacklist, harass, or in any other manner discriminate against, any worker or job applicant for:

(i) Notifying any contractor of any conduct which the worker reasonably believes constitutes a violation of the DBA, Related Acts, this part, or 29 CFR part 1 or 3;

(ii) Filing any complaint, initiating or causing to be initiated any proceeding, or otherwise asserting or

seeking to assert on behalf of themselves or others any right or protection under the DBA, Related Acts, this part, or 29 CFR part 1 or 3;

(iii) Cooperating in any investigation or other compliance action, or testifying in any proceeding under the DBA, Related Acts, this part, or 29 CFR part 1 or 3; or

(iv) Informing any other person about their rights under the DBA, Related Acts, this part, or 29 CFR part 1 or 3.