

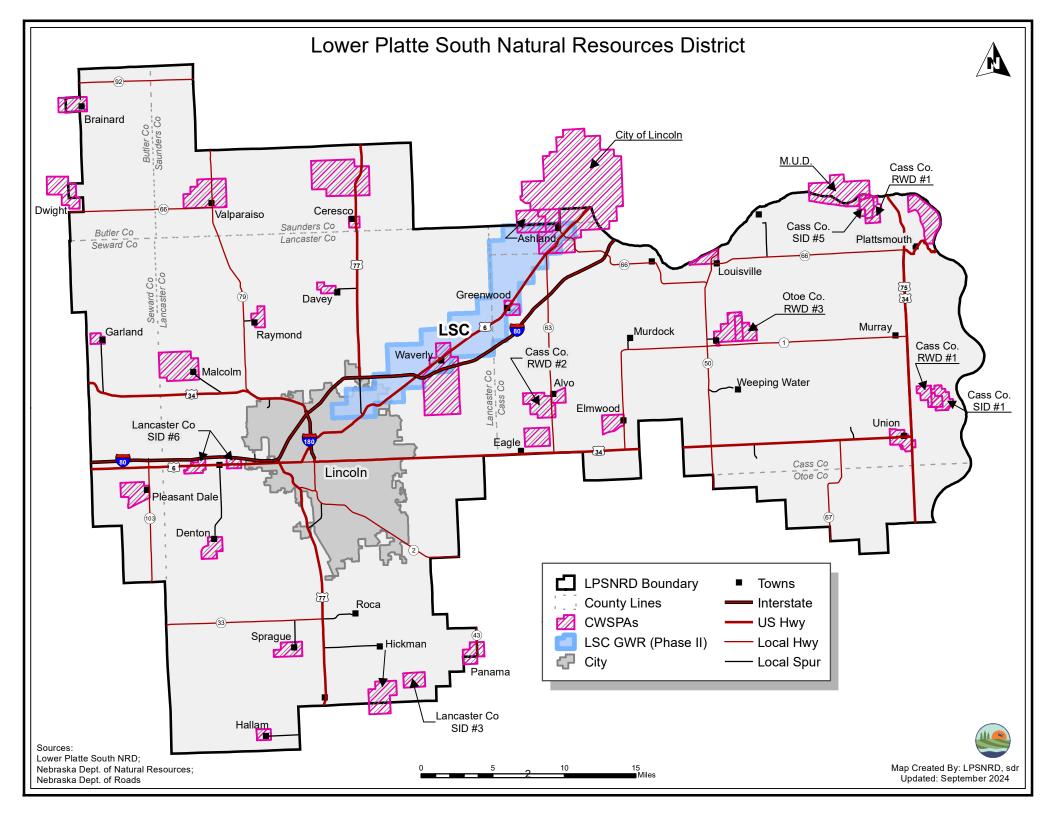
# Ground Water Best Management Practices



PROGRAM REQUEST	PROGRAM RATES (%)	MAXIMUM	PAGES TO COMPLETE
☐ Fertilizer Meter	75%	\$10,000	3-10 and 11-12
□ NRCS Irrigation Management Assistance Program	75%	No max	3-10 and 13-14
Nutrient Management Program			
☐ Spring Application of Nitrogen Fertilizer	N/A	\$15/acre	3-10 and 15-16
☐ In-season Split Application of Nitrogen Fertilizer	N/A	\$15/acre	3-10 and 15-16
☐ Soil Sampling	90%	\$1,500	3-10 and 17-18
□ Water Meter	50%	\$750	3-10 and 19-20
☐ Well Decommissioning	100%	N/A	3-10 and 21-22

- All applicants must fill out the attached W-9 (pages 3-8) and the attached US Citizenship Attestation Form (page 9) prior to receiving payment for any best management practice.
- Applicant must read and comply with all terms associated with each best management practice.







# 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.

IIIICIIIa	ne	ende Service										
Befor	е у	bu begin. For guidance related to the purpose of Form W-9, see Purpose of Form, below	-									
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 tentity's name on line 2.)												
	2	Business name/disregarded entity name, if different from above.										
Print or type. See <b>Specific Instructions</b> on page 3.	3a	Check the appropriate box for federal tax classification of the entity/individual whose name is entere only <b>one</b> of the following seven boxes.  Individual/sole proprietor C corporation S corporation Partnership  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 classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead the box for the tax classification of its owner.  Other (see instructions)	Trus	t/estate 	Exemple Complete	emptions tain entit instruct ot payee ption from oliance An (if any)	ies, no ions o code m For	ot indivion page (if any) reign Ac	duals; 3):  count Tax			
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								(Applies to accounts maintained outside the United States.)				
See	5	Address (number, street, and apt. or suite no.). See instructions.	Reques	ter's name	and add	dress (op	tional	)				
	6	City, state, and ZIP code										
	7	List account number(s) here (optional)										
Par	t I	Taxpayer Identification Number (TIN)										
Enter	VOL	r TIN in the appropriate box. The TIN provided must match the name given on line 1 to a	/oid	Social se	curity n	umber						
backı reside	p w nt a s, it	ithholding. For individuals, this is generally your social security number (SSN). However, lien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other is your employer identification number (EIN). If you do not have a number, see <i>How to get the property of the prop</i>	for a	or	[		] - [ 					
Note:	If ti	ne account is in more than one name, see the instructions for line 1. See also What Name	and	Employer	Identii	ication i	TUMB	er	$\blacksquare$			
		o Give the Requester for guidelines on whose number to enter.	anu		-							
Par	t II	Certification										
Unde	pe	nalties of perjury, I certify that:										
1. The	nu	mber shown on this form is my correct taxpayer identification number (or I am waiting for	a numb	er to be is:	sued to	me); a	nd					
Ser no	vice long	t subject to backup withholding because (a) I am exempt from backup withholding, or (b) (IRS) that I am subject to backup withholding as a result of a failure to report all interest ler subject to backup withholding; and										
3. I ar	n a	J.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	Signature of			
Here	U.S. nerson			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  $% \left( 1\right) =\left( 1\right) \left( 1\right) =\left( 1\right) \left( 1\right) \left$
- 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(I)-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	Individual/sole proprietor.				
Sole proprietorship					
LLC classified as a partnership for U.S. federal tax purposes or	Limited liability company and enter the appropriate tax				
LLC that has filed Form 8832 or 2553 electing to be taxed as a corporation	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 <sup>1</sup>	Generally, exempt payees 1 through 5.2
Payments made in settlement of payment card or third-party network transactions	Exempt payees 1 through 4.

<sup>&</sup>lt;sup>1</sup> See Form 1099-MISC, Miscellaneous Information, and its instructions.

**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.

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

#### 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
Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
Two or more U.S. persons     (joint account maintained by an FFI)	Each holder of the account
Custodial account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee <sup>1</sup>
<ul> <li>b. So-called trust account that is not a legal or valid trust under state law</li> </ul>	The actual owner <sup>1</sup>
Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
7. Grantor trust filing under Optional Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))**	The grantor*

Give name and EIN of:
The owner
Legal entity <sup>4</sup>
The corporation
The organization
The partnership
The broker or nominee
The public entity
The trust

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

- <sup>3</sup> 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.
- <sup>4</sup>List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.)
- \*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.

<sup>&</sup>lt;sup>2</sup> Circle the minor's name and furnish the minor's SSN.

Form W-9 (Rev. 3-2024)

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 <code>phishing@irs.gov</code>. 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 <code>spam@uce.gov</code> or report them at <code>www.ftc.gov/complaint</code>. You can contact the FTC at <code>www.ftc.gov/idtheft</code> or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see <code>www.ldentityTheft.gov</code> 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.

Page 6

# United States Citizenship Attestation Form

For the purpose of complying with Neb. Rev. Stat. §§ 4-108 through 4-114, check one of the following for yourself and attest to your response by providing your name, and signing and dating this form.

□ I am a citizen of the United States.
OR
☐ I am a qualified alien under the federal Immigration and Nationality Act, my Immigration status is and my alien number is, and I agree to provide a copy of my USCIS documentation upon request.
AND (for corporation, partnerships, or trusts)
☐ Every person who is either a stockholder of the corporation, a partner of the partnership or a beneficiary of the trust is also a United States citizen or qualified alien.
Name of Trust, Partnership or Corporation
I hereby attest that my response and the information provided on this form and any related application for public benefits are true, complete, and accurate and I understand that this information may be used to verify my lawful presence in the United States.
PRINT NAME(first, middle, last)
SIGNATURE
DATE

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# Fertilizer Meter Program

Owner / Operator:									
Address:		Phone: ()							
City:	State	e & Zip:							
Legal:, Town	ship, Ra	nge	,		County				
CWSPA/Phase Area:									
This application will not be effective until a not be accepted more than 90 days from the claimed are to be supported by documentati \$10,000.00 maximum on one meter with ne	date this application of payment m	ntion is ag nade or d	pproved. Ite ue. Cost sha	ms for which r	eimbursement is				
			PERFOR						
APPLICANT'S REQUEST	Actual Cost	(to k	pe completed % of Actual	d by NRD) Maximum of	Cost Share Amount				
☐ Fertilizer Meter (75% up to \$10,000)		75%		\$10,000.00					
* THE PURCHASE OF A NEW CONT THIS PROGRAM	FROLLER/ME	ΓER IS	REQUIRED	FOR ELIGI	BILITY FOR				
I (we) do hereby request cost-share assistance certify that the item(s) for which payment is creasonable, proper, and correct. I further certiunderstand that if I fail to comply, I must refund	laimed was furnish fy that I agree to a	ned under 11 terms li	authority of the sted on this pro-	he law and that t rogram applicati	the charges are				
Applicant_		<del> </del>	Date						
APPLICATION APPROVAL: The Lower Platte South NRD Board of Direct	ors approved the A	Applicant'	s request and	hereby obligate:	:				
\$									
NRD Representative Approval Date									
COMPLETION AND CERTIFICATION (	NRD USE ONLY	<u>):</u>							
NRD Representative			Com	nletion Date					

<u>Purpose</u>: To encourage and demonstrate the use of a fertilizer meter and manifold to reduce pollution of water and soil through the accurate use and uniform application of nutrients.

<u>Applicability</u>: This cost-share program is available to operators that farm land in the Lower Platte South Natural Resources District. The precise and uniform application of nutrients is a known best management practice that will help reduce soil and water pollution on lands devoted to crop production.

### Terms:

- 1. The owner/operator must use the equipment on lands within the Lower Platte South NRD.
- 2. Owner/Operator must keep the equipment in their possession and use it for a minimum of five (5) years after the date of approval or must refund the cost-share payment to the Lower Platte South NRD.
- 3. Claims for payment will not be accepted more than ninety (90) days from the date the application is approved.
- 4. Owner/operator may be requested to report to the Lower Platte South NRD on the use and effectiveness of the equipment acquired during the term of this agreement.



### NRCS IRRIGATION MANAGEMENT ASSISTANCE PROGRAM

To encourage landowners to conserve water by improving irrigation water use efficiency by cost-sharing on the expense of installing best management practices that improve water use efficiency (i.e. pivot nozzle conversion, water sensors, etc.)

### LANDOWNER MUST APPLY AT YOUR LOCAL USDA/NRCS OFFICE

- Center Pivot Nozzle conversion Water use efficiency can sometimes be improved on center pivot irrigation systems by changing the nozzles to those better suited for the amount of water being pumped, the topography of the land, and the soil type. Please contact your local NRCS Office about evaluating your current system to see if you can reduce costs and conserve water. If so, NRCS will also assist with filling out a cost-share application to apply for NRD assistance.
- Moisture sensors and data readers Improving irrigation efficiency will conserve water and save money. Utilizing moisture sensors and data readers in the field will provide the irrigator with better information on soil water available to the crop and the best time to initiate the next irrigation cycle. Please contact your local NRCS Office about applying for NRD cost-share assistance so you can benefit from moisture sensors and data readers.

• Other practice	
------------------	--

### **Eligible Components:**

Surge valves, flow meters, goose necks, land leveling (on gravity systems only and on land that has been irrigated in four of the previous five years) drop pipes, conversion nozzles, rainfall auto-shutoff valves, reuse pits, return pipe, soil moisture sensors and data readers (data reader eligible once every 5 years), and the necessary appurtenances to allow each of the components to function properly.

As an incentive to landowners to conserve water, cost-share on the cost of a buried pipeline from an existing irrigation well or surface water source now being operated as a gravity system to the pivot point of a new pivot system or the withdrawal point of an alternate efficient sprinkler system will be allowed as part of the Irrigation Water Management Practice of the Nebraska Soil and Water Conservation Program (NSWCP). Buried main pipelines to serve a surge valve system is also allowed. These installations and systems must meet Natural Resources Conservation Service (NRCS) technical specifications.

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# Nutrient Management Program

Owner / Operator:						
Address:	_ Pho	one: (	)			
City:	_ State & Zip:					
Legal:, Township	, Range			County		
CWSPA/Phase Area:			<u> </u>			
This cost-share application will not be effective until apmust not be applied before March 1 <sup>st</sup> . The application application. Claims for payment will not be accepted af shall be supported by documentation of payment made	proved l on deadl ter July	by the Loine is No	wer Platte South vember 15 <sup>th</sup> of t for which reimb	he year prior to spring pursement is claimed		
A DRIVING A NUTIC DE CAUTICE		,	PERFORME			
APPLICANT'S REQUEST	Number	to of Acres	be completed b Rate	y NRD)  Cost Share Amount		
☐ Spring Application of Nitrogen Fertilizer (prior to planting or at planting)		acres	\$15/acre			
☐ In-season Split Application of Nitrogen Fertilizer (for corn at or after V6 growth stage)		acres	\$15/acre			
5-10 Year Corn Yield Average (Bu/acre) for this field	(APH)					
Anticipated Date and/or Plant Stage for Nitrogen App						
Total Average of Nitrogen Fertilizer Applied (lbs/acre	5)					
I (we) do hereby request cost-share assistance to help defra certify that the item(s) for which payment is claimed was for reasonable, proper, and correct. I further certify that I agre understand that if I fail to comply, I must refund the cost-sh	urnished ue to all te	under auth rms listed	ority of the law an on this program a	nd that the charges are pplication. I		
Applicant			Date			
APPLICATION APPROVAL: The Lower Platte South NRD Board of Directors approved	the Appl	icant's rec	uest and hereby o	bligate:		
\$						
NRD Representative			Approval Dat	e		
COMPLETION AND CERTIFICATION (NRD USE O	NLY):					
NRD Representative			Completion D	date		

This cost-share application will not be effective until approved by the Lower Platte South Natural Resources District ("District"). Spring application cost-share is for the pre-plant/at planting nitrogen fertilization. The split application is for the in-season application of nitrogen fertilizer. For corn, the split application must occur at or after the V6 plant growth stage. Nitrogen fertilizer cannot be applied before March 1st. The deadline to apply for Spring and Split application cost-share opportunities is November 15th of the year prior to Spring application. Claims for payment (receipts and requirements listed in the terms) will not be accepted after July 1st of the crop year. Fields that have been Fall and/or Winter nitrogen fertilized are ineligible for this cost-share. Spring and split application cost-shares will be accepted on a first-come, first-served basis. All items for which cost reimbursement is claimed shall be supported by documentation of payment made. The applicant must fill out the highlighted portion(s) of the cost-share application. One payment will be made regardless of the number of split applications that are made in season. Qualifying practices for split application include fertigation, top dress/broadcast, side dress, and injection.

<u>Purpose</u>: The purpose of this cost-share program is to encourage soil sampling to offset field inputs, promote spring fertilizer applications, and promote split applications of fertilizer. This cost-share is intended to help landowners and producers get in the routine of Spring and split applying their nitrogen fertilizer. These practices are known as best management practices and are aimed at reducing the risk of non-point source contamination to the ground water supply.

<u>Applicability</u>: These cost-share opportunities are available to landowners and/or operators who apply nitrogen fertilizers to their field(s) to produce corn. There is no limit on the number of acres that can be applied for within a Community Water System Protection Area (CWSPA) or an identified high nitrate Phase Area (II or III) within the District. Individuals whose land resides outside of a CWSPA or Phase Area have a maximum eligibility of 160 acres. Only one applicant per field is eligible for this cost-share. Approved payments made to the applicant may be split accordingly among landowners and tenants after cost-share reimbursement has been made.

**Terms**: For eligibility for this program, fertilizer cannot be applied to the field(s) prior to March 1<sup>st</sup>.

### Applicant agrees as follows:

- 1. Applicant must show <u>proof of paid receipts</u> that indicate the <u>date of purchase</u> and the <u>supplier</u> of the purchased products. A copy of the soil sample results along with a field map of the soil sample site(s) is required if sampled. If an applicant is applying for any of these cost-shares and will be planting corn, it is a requirement to report the average corn yield (bu./acre) for that field. The Spring fertilizer application and/or split application of fertilizer must be indicated by tentative date(s) or plant stage of when fertilizer will be applied. Must report the total average amount of nitrogen fertilizer applied in lbs./acre for the field that you are receiving cost-share on.
- 2. Fields that were fertilized prior to March 1<sup>st</sup> are ineligible for this cost-share.
- 3. The deadline to apply for this cost-share is November 15<sup>th</sup> of the year prior to spring application.
- 4. Claims for payment will not be accepted after July 1st. All the listed items in term #1 are required for payment.
- 5. Due to a limited budget with this cost-share, applications will be accepted and approved on a first come-first served basis. There will be no ranking criteria or preferential treatment in terms of land importance. If your application is not accepted in any given year, you will be placed on a waiting list for the following year but will still need to re-apply by November 15<sup>th</sup>.



9/24

# Soil Sampling Program

	perator:						
City:			State	e & Zip:			
Legal:	1/4, Section	_, Townshi	ip, Ra	nge	,		County
CWSPA/PI	hase Area:						
Platte South Items for wi with the lab	ormation below, sign are NRD. Claims for pay hich reimbursement is coratory results. Cost-s	ment must claimed are hare is 90%	be submitted very to be supported of the actual of	vithin 45 ed by doc cost up to	days from recumentation of \$1,500 max	eceipt of the lab of payment ma	boratory results. de or due along
Note: The	e back of this applicat	ion must be	e completed p	rior to p	ayment.		
APPLICANT'S REQUEST  Actual Cost   PERFORMED (to be completed by NRD)  Actual Cost   %   % of   Maximum Actual   Maximum Actu						Cost Share Amount	
☐ Soil Sampling (90% up to \$1,500)				90%		\$1,500.00	
Sampling	g performed by: □N	Ayself □S	Someone else	- Name	2		
certify that reasonable,	ereby request cost-share a the item(s) for which pay proper, and correct. I fu that if I fail to comply, I	yment is clair orther certify	ned was furnish that I agree to a	ied under ll terms li	authority of the sted on this pro-	he law and that t rogram applicati	the charges are
Applicant_			· · · · · · · · · · · · · · · · · · ·		Date		<del> </del>
	TION APPROVAL: Platte South NRD Board	l of Directors	approved the A	Applicant'	s request and	hereby obligate:	:
\$							
NRD Repre	esentative				App	roval Date	
COMPLE	TION AND CERTIFIC	ATION (NR	RD USE ONLY	):			
NRD Repre					Com	pletion Date	

List legal d	lescriptions for each	farm field to be samp	oled:		
Legal:	1/4, Section	, Township	, Range		County, # of acres
Legal:	1/4, Section	, Township	, Range	,	County, # of acres
Legal:	1/4, Section	, Township	, Range	,,	County, # of acres
Legal:	1/4, Section	, Township	, Range	,	County, # of acres
Legal:	1/4, Section	, Township	, Range	,	County, # of acres
Legal:	½, Section	, Township	, Range		County, # of acres

**Purpose:** To encourage the practice of sampling soils and analyzing for nutrients content. This assists in determining the application rate of additional nutrients needed while reducing the potential for water and soil pollution.

**Applicability:** This cost-share program is available to operators that farm land in the Lower Platte South Natural Resources District. Determining the proper amount of nutrients to apply to a field prior to application is a known best management practice that will help reduce soil and water pollution on land devoted to crop production and on land where turf maintenance is needed.

### Terms:

- 1. Eligible cooperators must own or operate land in LPSNRD.
- 2. One soil sample shall be collected for each field between 10 and 40 acres, or each 40 acre area within a larger field. Soil samples for each 40 acres shall consist of a minimum of the following:
  - a. One shallow composite sample consisting of 10-15 individual samples randomly collected at a depth of 0-8 inches and mixed.
  - b. One deep composite sample consisting of 6-8 individual samples randomly collected from a depth of 8-30 inches and mixed.
- 3. Analysis can include a complete package for the shallow sample and only nitrates for the deep sample.
- 4. Cooperators must provide an aerial photo of each farm / field sampled showing which fields were sampled, who collected the soil samples, and a laboratory copy of the results.



9/24

# Water Meter Program

Owner / O <sub>l</sub>	perator:						
					)		
City:			Stat	e & Zip:			
Legal:	1/4, Section	, Townsh	nip, Ra	nge	,		County
not be accepte supported maximum of	ation will not be effect ofted more than 90 day d by documentation of on one meter per well. back of this applicat	s from the of payment n	late of purchase nade or due. C	e. Items for standard ost share	for which rei is 50% of ac	imbursement is	claimed are to
					PERFOR	MED	
API	PLICANT'S REQUE	EST	Actual Cost	(to b	PERFORE De completed % of Actual		Cost Share Amount
□ Water ]	Meter (50% up to \$75)	0)		50%		\$750.00	
certify that reasonable, understand  Applicant_	ereby request cost-share the item(s) for which pa proper, and correct. I futhat if I fail to comply, I	yment is cla urther certify must refund	imed was furnish that I agree to a I the cost-share i	hed under ill terms li noney I re	authority of t sted on this p seceived from t	he law and that t rogram applicati	the charges are
The Lower	Platte South NRD Board	d of Director	rs approved the	Applicant'	s request and	hereby obligate:	:
NRD Repre	esentative				App	roval Date	
COMPLET	FION AND CERTIFIC	CATION (N	RD USE ONLY	<u>'):</u>			
NRD Repre	esentative				Com	pletion Date	

### Location(s)

	Well Registration Number		
Legal:	Townshi	p N, Range	E, Section
Water	Meter and Well Information (C	omplete after purchase)	
1.	Water Meter Serial Number		
2.	Make	Model	
3.	Initial Reading	Units	
4.	Water meter location:		

List DNR well registration number, legal description and provide an aerial photo showing where

### Terms:

The well owner and District agree as follows:

- 1. The well owner will:
  - a. Purchase a new water meter, equipped with a totalizer, and provide a copy of the invoice(s) to the District within 90 days of purchase.

Near Wellhead Pivot Riser Other (Please specify)

- b. Install and use the water meter on the well exclusively listed on this application.
- c. Maintain the water meter in good working condition.

water meter will be located and used:

- d. Notify the District immediately when the water meter stops working, and keep a detailed log of water use while the meter is being repaired.
- e. Provide employees of the District access to the meter to assess functionality and accuracy.
- f. Provide water usage information obtained from totalizer readout on the water meter to the District by the end of each calendar year.

### 2. The District will:

a. Upon verification of the well owner's installation of the water meter, reimburse the Landowner based on the current water meter cost-share rate.



# Well Decommissioning Program

Well Owner:			
Address:		()_	
City:	State & Zip:	:	
Licensed Well Contractor Name (if know	n at this time):		
Tenant Name (if applicable):		Tenant Ph	one: ()
This application will not be effective until ap	oproved by the Lower Pl	atte South NF	RD. See full terms on back.
Note: The back of this application must be	oe completed prior to p	ayment.	
APPLICANT'S REQUEST	(to I	PERFORM be completed	
	Actual Cost	%	Cost Share Amount
☐ Well Decommissioning		100%	
I (we) do hereby request cost-share assistance to certify that the item(s) for which payment is clareasonable, proper, and correct. I further certify understand that if I fail to comply, I must refund	aimed was furnished under y that I agree to all terms li	authority of th	e law and that the charges are ogram application. I
Applicant		Date_	<del></del> -
APPLICATION APPROVAL: The Lower Platte South NRD Board of Director	ors approved the Applicant	's request.	
NRD Representative		Appro	oval Date
COMPLETION AND CERTIFICATION (N	NRD USE ONLY):		
NRD Representative		Comp	letion Date

Location     a. Legal Description:		, Township	, Range	
County	·			
b. Complete detailed sketc the right: (i.e.: well is			(Detailed Sketch)	
2. Is the pump still in the well	?			
3. Is there a cistern to be filled	?			
4. Is there a well pit to be fille	d?			
5. Diameter of well casing:	inches			
6. Type of well casing (circle	one):			
Brick/Stone Cement/C	oncrete PVC	Steel		
Other	_			
7. Total depth of well:	feet			
Static water level in the wel	l:feet	;		
8. Well use (circle one):				
Irrigation Stock I	Domestic Other_			
stered list registration number:				

### The Landowner will:

- a) Allow District employees access to inspect the well to be decommissioned before and after completion.
- b) Hire a licensed well contractor and decommission the well within six (6) months from the approval date.
- c) Submit a copy of the paid itemized invoice to the NRD from the licensed well contractor after decommissioning has been completed.
- d) Submit to the NRD a completed IRS W-9 Form and US Citizenship Attestation Form with the invoice.

### The District will:

- a) Make a well site inspection; collect coordinates and photos of the well site.
- b) Provide latitude and longitude coordinates to the landowner upon request which may be used on the Notice of Water Well Decommissioning form to be filed with NDNR.
- c) Consider inspecting the well site after decommissioning.

Well Information: Fill in the information you know:

d) Review the Licensed Well Contractor's Invoice; the NRD may require additional certification from the landowner or Licensed Well Contractor prior to accepting the invoice.

