

To prevent a delay in processing your reimbursement application, please verify that each responsible person submitting an application has enclosed the following:

- ❑ Completed Application Cover Sheet
- ❑ Completed Substitute W-9 Form
- ❑ Completed Multiple Responsible Person Form
- ❑ Completed Insurance Information Form and a letter from the insurer
- ❑ Map and a legal description of the discharge site and any spills that originated from the discharge site
- ❑ Completed Total Reimbursement Costs Form
- ❑ Linking spreadsheet. Both paper and electronic
- ❑ Coded invoices with proof of payment attached
- ❑ Summary of estimates and accepted & rejected bids for each Service

When complete, the reimbursement application should be mailed to:

ACCP  
DATCP  
PO BOX 8911  
MADISON WI 53708-8911



Wisconsin Department of Agriculture, Trade and Consumer Protection  
 Division of Agricultural Resource Management  
 Bureau of Agrichemical Management  
 PO Box 8911  
 Madison WI 53708-8911  
 Phone: (608) 224-4500

## REIMBURSEMENT APPLICATION - GENERAL INSTRUCTIONS

*Wis. Stat. s. 94.73, ch. ATCP 35 Wis. Adm. Code*

THIS GUIDANCE DOCUMENT IS BASED ON WIS. STAT. s. 94.73 AND CH. ATCP 35 WIS. ADM. CODE. THIS DOCUMENT IS INTENDED SOLELY AS GUIDANCE, AND DOES NOT CONTAIN ANY MANDATORY REQUIREMENTS EXCEPT WHERE REQUIREMENTS FOUND IN STATUTE OR ADMINISTRATIVE RULE ARE REFERENCED. THIS GUIDANCE DOES NOT ESTABLISH OR AFFECT LEGAL RIGHTS OR OBLIGATIONS, AND IS NOT FINALLY DETERMINATIVE OF ANY OF THE ISSUES ADDRESSED.

Enclosed are the forms necessary for filing an application for reimbursement from the Agricultural Chemical Cleanup Program (ACCP). Outlined below is information to help you prepare your application for reimbursement. We recommend you read ch. ATCP 35, Wis. Adm. Code, prior to completing your application. If you have any questions regarding the application requirements or completing the forms, you should contact our office at (608) 224-4522.

### Completing the Application Forms

**Application Cover Sheet (ARM-ACM-330):** Every responsible person seeking reimbursement at your discharge site must complete and return a separate Application Cover Sheet. To prevent a delay in processing your application, it is essential that you complete the entire Application Cover Sheet. Specific instructions for completion are on the back of the form.

**Notification Form (ARM-ACM-340):** If you are aware of other potentially responsible persons at this discharge site, you must let them know you are filing an application for reimbursement using this form. Once you have notified all other potentially responsible persons, they have 30 days to let you know whether or not they have costs they wish to submit with your application. If they have costs, they have an additional 30 days to complete and submit their application.

**Multiple Responsible Person Form (ARM-ACM-335):** This form should be completed and returned even if there are no other responsible persons involved. The combined amount paid to all responsible persons at a discharge site may not exceed the maximum amount specified for a single responsible person.

**Total Reimbursement Costs Form (ARM-ACM-331):** This form is used to identify the eligible costs associated with your cleanup. Eligible costs are those costs determined to be reasonable and necessary for completing a corrective action. Per s. ATCP 35.10(1), Wis. Adm. Code, after October 14, 2000, only those costs incurred within three (3) years of the corrective action(s) will be considered eligible for reimbursement. Your application should include all invoices and proof of payments for costs you have **paid** on or prior to the cut-off date listed on your application. Only costs paid after that date would be eligible for reimbursement on a future application. Your current application should not include any invoices for costs that you **paid** after the cut-off date listed on your application or that were paid more than three years prior to being submitted. Submittal of these types of costs may result in the cost being denied and double deducted.

**Insurance Information Form (ARM-ACM-337):** This form is used to identify any insurance that was in effect at the time the discharge occurred. Specific **instructions** for completion are included on the form. Corrective action costs that are covered by insurance are not eligible for reimbursement.

**Substitute W-9:** Reimbursement payments may be considered reportable income. The Substitute W-9 (Taxpayer Identification Number (TIN) Verification) form must be completed and on file with this Department for each responsible person before reimbursement can be made to them. For questions on completing this form you may contact the Department at (608) 224-4522.

### **Other Information to Submit**

**Invoices:** Submit all of the invoices for each cost that will be requested for reimbursement. Specific instructions for coding invoices and an example of a coded invoice are enclosed.

When you submit an application, you should include all the invoices that you have paid prior to the cut-off date you identify on the Total Reimbursement Costs Form. Costs incurred (paid) on or prior to the cut-off date of your application are ineligible for reimbursement on future applications. This also includes costs any other responsible person may have.

**Canceled Checks:** Copies of both sides of each canceled check (or other conclusive proof of payment) must be included for every invoice submitted for reimbursement. If you are unable to locate a copy of canceled check for every invoice, you may contact the ACCP Financial Coordinator at (608) 224-4522 for additional information regarding alternative forms of documentation that can be used to show proof of payment.

**Site Map:** A map indicating the legal property boundaries must be submitted with the reimbursement application. An example map is enclosed.

**Legal Description:** A legal description of the property boundaries must also be submitted with the application. An example description is enclosed.

**Summary Statement:** A statement allocating each eligible cost into the appropriate ACCP cost categories (soil investigation, soil remediation, laboratory, groundwater investigation, groundwater remediation and miscellaneous) must be submitted. This statement has been incorporated into the linking spreadsheet template.

**Spreadsheet Information:** A “linking” spreadsheet should be prepared and submitted with the application to show the relationship between each bid and the corresponding invoices and canceled checks. To expedite review of the application, the Department may request a copy of the spreadsheet showing all calculations. To receive a Microsoft Excel linking spreadsheet template, please contact us at (608) 224-4522. This spreadsheet is also available on the Department website at <https://datcp.wi.gov/Documents/ACCPLinkSpreadSheet.xls>.

**Summary of Bids, Cost Estimates and Authorizations:** You should also provide all of the detailed bids of the accepted contractors, including consultants.

## General Information

**Tax Deductible Expenses:** Based on Department of Revenue ruling 94-38 (IRS Bulletin 1994-25) the costs for cleanup at your site may be deductible as ordinary and necessary business expenses in the year in which the costs were incurred. You may wish to contact your personal tax specialist regarding this information.

**Site Assessment:** If a site is involved in a property transfer assessment, a pre-sale assessment, or an assessment for lending purposes, a portion of the costs associated with that site assessment may be eligible. These costs may be reimbursed if the Department determines the costs were reasonable and necessary and the information can be used for future planning of corrective actions at the site. If the site assessment produces direct evidence, knowledge of a discharge, or a sample result indicating contamination levels at or above the current Department approved levels, subsequent site cleanup costs can be considered for reimbursement.

**Workplan:** When cleanup costs are expected to exceed \$7,500, a workplan must be submitted for Department approval prior to implementing the corrective action.

**Bidding:** Include a summary listing of each accepted and rejected bid received for your project, or provide documentation that a bid waiver was requested and approved. The summary should list the name of each contractor and the estimated cost they proposed. Also include a copy of each entire bid that was accepted. For costs that were incurred after October 1, 1998 without bidding (less than \$3,000), you must include a copy of the authorization with the reimbursement application.

**Multiple Contaminants:** Site cleanup costs associated with products other than agricultural chemicals are not reimbursable through this fund. An explanation of how the non-agricultural costs are segregated should have been prepared when a work plan was developed for the site. The explanation of how the costs are separated should also be included with the reimbursement application.

If you have a Petroleum Environmental Cleanup Fund Award (PECFA) case clean up at the same discharge site as your agricultural clean up, the Department recommends that you file your PECFA and ACCP applications at the same time.

**Interest:** The Department will calculate and pay interest costs on all eligible costs from the time we receive a complete reimbursement application until the payment date. Interest is calculated based upon the prime interest rate on the date the Department receives a complete reimbursement application.

**Twice Deducted Penalty:** The Department will review all costs that are submitted for reimbursement. For all ineligible costs, the Agricultural Chemical Cleanup Council and the Department will determine if the applicant should have known the costs were ineligible. If the applicant should have known the costs were ineligible, the Department may deduct twice the amount of those costs from the application, per s. ATCP 35.08(5)(b), Wis. Adm. Code.

S. ATCP 35.14, Wis. Adm. Code, lists a number of costs ineligible for reimbursement. If you are uncertain if a cost is eligible, contact the ACCP Financial Coordinator at (608) 224-4522 and request clarification prior to submitting your application; Department staff will provide a preliminary opinion under s. ATCP 35.08(1), Wis. Adm. Code.

**Subsequent Applications:** A responsible person may not submit more than one application within any 12 month period for the same discharge site.

## **INVOICE CODING INSTRUCTIONS**

1. Invoices submitted for reimbursement must be sorted chronologically.
2. If the invoices you are submitting identify subcontractor costs, you must also include a copy of the subcontractor's invoice.
3. Proof of payment must be attached to each invoice you are submitting for reimbursement.
4. **Each invoice must contain a detailed explanation of the work performed.** If an invoice from your contractor does not provide that explanation, you must attach an explanation to the invoice.
5. Each line item on an invoice must be coded using one of the cost categories listed below. You may allocate costs into two or more categories by proving the percentage attributable to each category. Costs not eligible for ACCP reimbursement should not be coded. See the example coded invoices on the following page.

### **Cost Category A - Soil Investigation Costs**

These costs should be coded with an "A" on the invoices and may include costs for preparing investigative work plans, consultant labor, hand sampling, drilling, equipment rental, or mobilization costs.

### **Cost Category B - Soil Remediation Costs**

These costs should be coded with a "B" on the invoices and may include costs for preparing remedial work plans, labor, excavation equipment, transportation, backfill, or equipment rental.

### **Cost Category C - Analytical Costs**

These costs should be coded with a "C" on the invoices and may include costs for sample analysis. Costs for expedited mail or delivery service are not eligible unless the costs are pre-approved by the Department.

### **Cost Category D - Groundwater Investigation Costs**

These costs should be coded with a "D" on the invoices and may include costs for preparing investigative work plans, labor, sampling, installing monitoring wells, equipment rental, or mobilization costs.

### **Cost Category E - Groundwater Remediation Costs**

These costs should be coded with an "E" on the invoices and may include costs for designing the remediation system, labor, or equipment rental.

### **Cost Category F - Miscellaneous Costs**

These costs should be coded with an "F" on the invoices you submit for reimbursement and should only include items which cannot be classified into the above categories. Items such as travel, lodging, telephone, and mileage should be included in the category of the work performed.

**EXAMPLE CODED INVOICES**

**ABC CONSULTING**

**Invoice # 10-345**

	<b>Unit</b>	<b>Rate</b>	<b>Total</b>
Conduct Site Investigation:			
Susan Green – Hydrogeologist (dates)	xx (hours)	xx (\$/hour)	xxx <b>A</b>
Jeff Larson - Eng. Technician (dates)	xx (hours)	xx (\$/hour)	xxx <b>A</b>
	xx (miles)	xx (¢/mile)	xxx <b>A</b>
Prepare Remedial Workplan:			
John Brown – Engineer (dates)	xx	xx	xxx <b>B</b>
Susan Green – Hydrogeologist (dates)	xx	xx	xxx <b>B</b>
Subcontractor: <b>(See subcontractor invoice #23-765 for coding)</b>			
Lab fees:			
DEF Laboratories			xxx

**DEF LABORATORIES**

**Invoice #23-765**

	<b>Unit</b>	<b>Rate</b>	<b>Total</b>
Herbicide analysis	# analyzed	\$/analysis	xxx <b>C</b>
Petroleum analysis	# analyzed	\$/analysis	xxx
<b>(Petroleum Costs are not coded - Not eligible for ACCP reimbursement)</b>			



## **Bid, Estimate, and Invoice Checklists**

These checklists are designed to help responsible persons, who will seek reimbursement through the ACCP, avoid common pitfalls associated with properly hiring and managing environmental consulting firms. *Using and understanding these checklists is not a substitute for reading and understanding ATCP 35.16, Wis. Adm. Code, and other requirements of the rule.*

### **BIDS AND ESTIMATES**

Bids and cost estimates are needed for most work performed at agchem cleanup sites under ATCP 35, Wis. Adm. Code. To help ensure reimbursement, you should review every bid and cost estimate required by ATCP 35.16, Wis. Adm. Code, to make sure they include:

- A clear description of the work to be performed.
- A total price for the work.
- Subtotal prices for each individual task (i.e. workplan, field work, report).
- An exact price per hour (not a range) for each member of the project team.
- A good-faith estimate of the number of hours needed for each member for each task.
- An exact price per unit for all consultant expenses.
- An estimate of costs for any work that will be subcontracted by the consultant.<sup>1</sup>
- A tentative schedule.
- A scope of work that will meet the requirements of the project.
- Certification that the work will be done in accordance with ATCP 35, Wis. Adm. Code.

In addition, if a cost estimate is submitted as part of an exemption to the three consultant bid requirement [35.16 (2) (c)], for work that is beyond the original scope, the estimate should also:

- Be sent to the DATCP case manager prior to being authorized by the RP. The Department and the RP must both provide written authorization.
- Have the same hourly and unit rates as specified in the consultant's original bid.

### **INVOICES**

When reviewing invoices, you should make sure that:

- All the costs on the invoice are for work that was properly bid or estimated.
- Your consultant is using a spreadsheet<sup>2</sup> to link the invoiced costs to the bids or estimates.
- The total amount billed to any one task does not exceed the bid or estimate for that task.
- The costs are reasonable for the work performed.
- The unit and hourly rates are specified and are the same as those specified in the bid or estimate.

In addition, the invoice should include the following:

- A clear description of the work performed.
- The time period covered by the invoice.
- A breakout of costs between the different tasks.
- A breakout of costs between the different members working on the project.
- An explanation of any costs that will not be eligible for reimbursement from the ACCP.

NOTES:

1. The bidding requirements for subcontractor work are explained ATCP 35.16, Wis. Adm. Code.
2. A linking spreadsheet is available online at <http://datcp.wi.gov/Documents/ACCPLinkSpreadsheet.xls>



Wisconsin Department of Agriculture, Trade and Consumer Protection  
 Division of Agricultural Resource Management  
 Bureau of Agrichemical Management  
 PO Box 8911  
 Madison WI 53708-8911  
 Phone: (608) 224-4522

**OFFICE USE ONLY**

Application Number:

Case Number:

*(s. 94.73, Wis. Stats.)***ACCP APPLICATION COVER SHEET**

<b>PART I – Applicant</b>			
NAME	EMAIL	PHONE: ( ) -	
ADDRESS STREET	CITY	STATE	ZIP+4
MAILING ADDRESS (if other than above)	CITY	STATE	ZIP+4

<b>PART II – Consultant</b>			
NAME	EMAIL	PHONE: ( ) -	
ADDRESS STREET	CITY	STATE	ZIP+4
MAILING ADDRESS (if other than above)	CITY	STATE	ZIP+4

<b>PART III – Discharge Site Information</b>			
A. DISCHARGE SITE ADDRESS STREET	CITY	STATE	ZIP+4
B. List all product(s) released at the discharge site and the date, or the time period, when the discharge occurred:			
C. Was this a transportation-related discharge? <input type="checkbox"/> Yes <input type="checkbox"/> No			
D. At the time of the discharge, the applicant was: <i>(check all that apply)</i> <input type="checkbox"/> a pesticide manufacturer or labeler <input type="checkbox"/> a commercial application business <input type="checkbox"/> a distributor of fertilizers <input type="checkbox"/> a distributor of pesticides <input type="checkbox"/> a common carrier <input type="checkbox"/> a farmer <input type="checkbox"/> other			
E. Do you employ more than 25 persons? <input type="checkbox"/> Yes <input type="checkbox"/> No			
F. Do you have gross annual sales of more than \$2.5 million? <input type="checkbox"/> Yes <input type="checkbox"/> No			
G. Have you previously received reimbursement from ACCP for corrective action costs at this discharge site? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, does this application include: <input type="checkbox"/> additional costs for the same discharge <input type="checkbox"/> costs for another discharge			
H. Have you, or will you be, applying to another government agency for reimbursement of all or a portion of your corrective action costs? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, enter the program name and date of the claim:			
I. Enter the person's name that compiled this application:			

J. I certify that I have reviewed all of the information included in this application and it is true and correct to the best of my knowledge. I also understand that submitting false, deceptive, or misleading information is grounds for the Department to deny reimbursement of this application and deny reimbursement of any costs for five years, per s. ATCP 35.06(3), Wis. Admin. Code.

SIGNATURE OF RESPONSIBLE PERSON

PRINT NAME

DATE

Personal information that you provide may be used for purposes other than that for which it was originally collected. Wis. Stat. s. 15.04(1)(m).



## Part I – Applicant

Responsible person is any of the following persons, or that person's successor in interest:

- a) A person who owns or controls an agricultural chemical that is discharged;
- b) A person who causes a discharge;
- c) A person on whose property an agricultural chemical is discharged.

## Part II – Consultant

If someone other than the responsible person is directing the cleanup, enter that person's name, the company that person represents, street address, city, zip code and mailing address, (if other than the street address). Enter a telephone number - where the person directing the cleanup can be reached during normal working hours.

## Part III – Discharge Site Information

- a) Discharge site means the area affected by one or more discharges. It includes all contiguous land that is owned, leased or controlled by the responsible person at the time the discharge occurs, plus any other area affected by the discharge. Whenever an agricultural chemical is discharged while being transported from a site owned or controlled by a person who owns or controls the discharged agricultural chemical, the discharge is deemed to occur at that site.
- b) List all product(s) present at the discharge site including petroleum, agricultural chemicals and other products.
- c) Transportation related discharges include those discharges which occurred off site either while transporting or making applications of agricultural chemicals.
- d) **Pesticide manufacturer** is a person who produces or manufactures any pesticide. Refer to s. 94.67(28), Wis. Stats., for clarification.

**Pesticide labeler** is a person who affixes his or her label to the pesticide or any of its containers or labeling. Refer to 94.67(20), Wis. Stats., for clarification.

As interpreted by this department, a **common carrier** is any person who holds him/herself out to the public as willing to undertake for hire to transport property over regular or irregular routes upon the railways, waterways or public highways.

**Commercial application business** is a corporation, limited liability company, cooperative association, partnership, natural person doing business as a sole proprietor, or other non-governmental business entity that does either of the following:

1. Operates as a commercial applicator for hire.
2. Uses or directs the use of a restricted-use pesticide as a commercial applicator, either directly or through an employee, per to s. 94.67(5)(a), Wis. Stats., for clarification.

To **distribute** means to import, consign, sell, offer for sale, solicit orders for sale or otherwise supply **fertilizer or pesticide** for sale or use in this state, per s. 94.645(1)(c), Wis. Stats.

- e) Count all full-time equivalents to determine the number of employees.
- f) Any person who makes, or conspires with another person to make any false, deceptive or misleading representation in connection with a reimbursement application is ineligible for any reimbursement for that corrective action, and is also ineligible for reimbursement for any other corrective action taken or ordered at any discharge site within five years after the date of that application. Persons filing fraudulent claims may also be subject to criminal prosecution.

**If you have questions regarding this application contact our office at (608) 224-4522.**

# Request for Taxpayer Identification Number and Certification

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

▶ Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

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

**Part I Taxpayer Identification Number (TIN)**

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

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

<b>Social security number</b>									
-				-					
<b>or</b>									
<b>Employer identification number</b>									
-									

**Part II Certification**

Under penalties of perjury, I certify that:

- 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
- 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
- I am a U.S. citizen or other U.S. person (defined below); and
- 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.

<b>Sign Here</b>	<p>Signature of U.S. person ▶ _____</p>	<p>Date ▶ _____</p>
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## 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](http://www.irs.gov/FormW9).

## Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

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

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

*If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.*

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting*, later, for further information.

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

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

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

**Special rules for partnerships.** Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States.

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

**Foreign person.** If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*).

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

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

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

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

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

## Backup Withholding

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

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

**Payments you receive will be subject to backup withholding if:**

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the instructions for Part II for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

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

Also see *Special rules for partnerships*, earlier.

## What is FATCA Reporting?

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

## Updating Your Information

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

## Penalties

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

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

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

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

## Specific Instructions

### Line 1

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

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

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

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

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C corporation, or S corporation.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

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

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

### Line 2

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

### Line 3

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

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation
• Individual • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	Individual/sole proprietor or single-member LLC
• LLC treated as a partnership for U.S. federal tax purposes, • LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or • LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• Partnership	Partnership
• Trust/estate	Trust/estate

### Line 4, Exemptions

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

#### Exempt payee code.

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

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

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

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

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

<sup>1</sup> See Form 1099-MISC, Miscellaneous Income, and its instructions.

<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.

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

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

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

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

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

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

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

G—A real estate investment trust

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

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

A bank as defined in section 581

K—A broker

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

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

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

### Line 5

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

### Line 6

Enter your city, state, and ZIP code.

## Part I. Taxpayer Identification Number (TIN)

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

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

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

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

**How to get a TIN.** If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at [www.SSA.gov](http://www.SSA.gov). You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at [www.irs.gov/Businesses](http://www.irs.gov/Businesses) and clicking on Employer Identification Number (EIN) under Starting a Business. Go to [www.irs.gov/Forms](http://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](http://www.irs.gov/OrderForms) to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

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

**Note:** Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

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

## Part II. Certification

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

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

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

**1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.**

You must give your correct TIN, but you do not have to sign the certification.

**2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.**

You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

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

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

**5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABL 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 <sup>1</sup>
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 <sup>2</sup>
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee <sup>1</sup>
b. So-called trust account that is not a legal or valid trust under state law	The actual owner <sup>1</sup>
6. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

For this type of account:	Give name and EIN of:
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

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

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

<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.) Also see *Special rules for partnerships*, earlier.

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

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

**Secure Your Tax Records From Identity Theft**

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

To reduce your risk:

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

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

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

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

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

**Protect yourself from suspicious emails or phishing schemes.**

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

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

If you receive an unsolicited email claiming to be from the IRS, forward this message to [phishing@irs.gov](mailto:phishing@irs.gov). You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at [spam@uce.gov](mailto:spam@uce.gov) or report them at [www.ftc.gov/complaint](http://www.ftc.gov/complaint). You can contact the FTC at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see [www.IdentityTheft.gov](http://www.IdentityTheft.gov) and Pub. 5027.

Visit [www.irs.gov/IdentityTheft](http://www.irs.gov/IdentityTheft) to learn more about identity theft and how to reduce your risk.

## Privacy Act Notice

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



Wisconsin Department of Agriculture, Trade and Consumer Protection  
 Division of Agricultural Resource Management  
 Bureau of Agrichemical Management  
 PO Box 8911, Madison WI 53708-8911  
 Phone: (608) 224-4522

OFFICE USE ONLY

Application Number:

(s. 94.73, Wis. Stats.)

## ACCP MULTIPLE RESPONSIBLE PERSONS FORM

Prior to filing an application for reimbursement, a reasonable effort must be made to notify every potentially responsible person who may have incurred corrective action costs related to the discharge site. All responsible persons filing for reimbursement at this site must reach agreement and specify to the Department how the deductible will be met and how the reimbursement payments should be divided. See s. ATCP 35.20, Wis. Adm. Code, for further clarification.

If there are no other responsible persons to notify, please check here  and sign at the bottom.

If there are other responsible persons, please complete the following:

OTHER RESPONSIBLE PERSON 1			
NAME	PHONE # ( ) -	EMAIL	
ADDRESS	CITY	STATE	ZIP CODE

OTHER RESPONSIBLE PERSON 2			
NAME	PHONE # ( ) -	EMAIL	
ADDRESS	CITY	STATE	ZIP CODE

OTHER RESPONSIBLE PERSON 3			
NAME	PHONE # ( ) -	EMAIL	
ADDRESS	CITY	STATE	ZIP CODE

OTHER RESPONSIBLE PERSON 4			
NAME	PHONE # ( ) -	EMAIL	
ADDRESS	CITY	STATE	ZIP CODE

The undersigned states that a reasonable effort has been made to notify every potentially responsible person and that each person listed above was notified this application is being filed. The undersigned is aware that by not attempting to notify all potentially responsible persons, the undersigned may become liable to them for any eligible costs they were not reimbursed. See s. ATCP 35.20, Wis. Adm. Code, for further explanation.

The other responsible persons identified above are not submitting costs with this reimbursement application.

The other responsible persons identified above are submitting costs with this reimbursement application.

SIGNATURE OF APPLICANT

DATE





Wisconsin Department of Agriculture, Trade and Consumer Protection  
Division of Agricultural Resource Management  
Bureau of Agrichemical Management  
PO Box 8911, Madison WI 53708-8911  
Phone: (608) 224-4522

**OFFICE USE ONLY**  
Application Number:

# ACCP INSURANCE INFORMATION FORM

(s. 94.73, Wis. Stats.)

At the time you submit your application for reimbursement of cleanup costs to the Department, you must also send any information regarding insurance policies that were in effect at the time of the discharge. Section ATCP 35.06(1)(d), Wis. Admin. Code, requires that an applicant complete this form. Clean up costs covered by insurance are not eligible for reimbursement. Please check the appropriate box below, complete the necessary information, and return the signed form with your application.

**Please include a letter from your insurance company verifying coverage or no coverage.**

At the time the discharge occurred:

- There were no insurance policies in effect.
- Policies were in effect, but coverage was denied (complete Section A).
- Policies were in effect which covered part of the clean-up costs (complete Section A and provide detailed documentation which indicates the specific invoices or costs that were covered and not covered by insurance. If a specific agreement was reached regarding the insurance settlement, please enclose a copy.).

## Section A

Policies were in effect with the companies listed below:

---

(1)

---

(2)

---

(3)

---

The undersigned states that the information contained above is true and correct to the best of their knowledge

---

SIGNATURE OF APPLICANT DATE

Personal information that you provide may be used for purposes other than that for which it was originally collected. Wis. Stat. s. 15.04(1)(m).



Wisconsin Department of Agriculture, Trade and Consumer Protection  
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## ACCP NOTIFICATION FORM INSTRUCTIONS

(s. 94.73, Wis. Stats.)

A reimbursement fund has been established for sites cleaning up agricultural chemical contamination. Any responsible person who has incurred cleanup costs after January 1, 1989, may be eligible for reimbursement from this fund.

All cleanup costs at one discharge site must be submitted as one application. Therefore, if more than one responsible person might incur costs at one discharge site, each person must be notified before a reimbursement application can be submitted to the Department of Agriculture, Trade and Consumer Protection.

Use the attached notification form if more than one responsible person may have incurred cleanup costs for the same discharge site.

If you are aware of other potentially responsible persons who may have incurred costs or may incur costs in the future at this site, you must make a reasonable effort to notify them that you are submitting an application for reimbursement. If you fail to notify other potentially responsible persons, you may be held liable for the costs they were entitled to receive.

### Detailed Instructions

1. On the attached **ACCP Notification Form (ACM-ARM-340)**, fill in the upper box titled "Discharge Site Information" and Sections A and B at the bottom of the form. Send a copy of the form to each potentially responsible person. You may wish to send each form by registered mail and retain the registered mail receipt. You should also retain a copy of each notification you send out.
2. After receiving your notification, each person has 30 days to notify you of their intent to submit a joint application with you. If you do not hear from the other potentially responsible persons within 30 days, you may submit your application to the Department.
3. If any other persons intend to submit costs with your application, they have a total of 60 days from the date you notified them to submit their completed forms.
4. The name and address of each person notified should be entered on the **Multiple Responsible Persons Form (ARM-ACM-335)**.
5. All responsible persons must use the same cut-off date identified on the **Total Reimbursement Costs Form (ARM-ACM-331)**.
6. Your completed forms, and the forms completed by other potentially responsible persons, must all be received by the Department in order for the application to be considered complete.



Wisconsin Department of Agriculture, Trade and Consumer Protection  
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**DISCHARGE SITE INFORMATION**

STREET ADDRESS

CITY

**ACCP NOTIFICATION FORM***(s. 94.73, Wis. Stats.)***General Information**

The Department of Agriculture, Trade and Consumer Protection (DATCP) administers a fund that reimburses costs for cleaning up agricultural chemical contamination. Anyone who has incurred clean-up costs after January 1, 1989, may be eligible for reimbursement from this fund.

All cleanup costs incurred for the discharge site identified in the box above must be submitted as part of the same application. Therefore, if more than one person has incurred costs at the same discharge site, each of them must be notified and they must all file their claim as a joint application, using the same cut-off date. Anyone that does not jointly file an application for discharges at that site, will waive their claim for costs they may have incurred on or prior to the cut-off date for the application, per s. ATCP 35.20, Wis. Adm. Code.

**This document will serve as notification to you that the person identified in Section A (below) will be filing an application for reimbursement of eligible costs which have been incurred at the site noted in the discharge site information box above.**

**Instructions**

1. If you also have cleanup costs for the discharge site identified above, you must notify the person listed in Section A within 30 days of receipt of this notice. If the person listed in Section A is not notified within the 30 day time period, you waive your eligibility for reimbursement of costs incurred on or prior to the cut-off date for the application. Once you notify the person identified in Section A, contact DATCP at (608) 224 4522 to receive an application. You have a total of 60 days, from the time you were notified, to complete and submit the application to DATCP.
2. If you do not have costs to submit, you can waive your right to file an application for reimbursement by completing Section B and returning the form to the person listed in Section A or by not returning this form within 30 days.

SECTION A			
NAME	PHONE # ( ) -	EMAIL	
ADDRESS	CITY	STATE	ZIP CODE

SECTION B	
I _____ (NAME)	am a potentially responsible person for the discharge site noted above. I waive any claim for reimbursement associated with the next application submitted to the State of Wisconsin's Agricultural Chemical Cleanup Program as set forth in s. 94.73, Wis. Stats., and ch. ATCP 35, Wis. Adm. Code.

Signed this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

\_\_\_\_\_  
SIGNATURE OF POTENTIALLY RESPONSIBLE PERSON

Personal information that you provide may be used for purposes other than that for which it was originally collected. Wis. Stat. s. 15.04(1)(m).



Wisconsin Department of Agriculture, Trade and Consumer Protection  
 Division of Agricultural Resource Management  
 Bureau of Agrichemical Management  
 PO Box 8911, Madison WI 53708-8911  
 Phone: (608) 224-4522

OFFICE USE ONLY

Application Number:

## ACCP TOTAL REIMBURSEMENT COSTS FORM

(s. 94.73, Wis. Stats.)

Prior to completing this form please code each invoice that will be submitted for reimbursement.  
 When submitting invoices, attach proof of payment and all subcontractor invoices to the appropriate general contractor invoice. After all invoices have been coded, total the like categories from every invoice and enter that total in the appropriate section below.

COST CATEGORIES	COSTS
Category A – Soil Investigation	
Category B – Soil Remediation	
Category C – Analytical Costs	
Category D – Groundwater Investigation	
Category E – Groundwater Remediation	
Category F – Miscellaneous Costs	
<b>TOTAL APPLICATION COSTS</b>	<b>\$ 0.00</b>

The date of the last check issued to pay an invoice(s) included in this application is \_\_\_\_\_

***This date is the cut-off date for this application, per s. 35.06(1)(a)5., Wis. Admin. Code.***

This application includes all of the costs eligible for reimbursement that were paid through the cut-off date identified above and it does not request reimbursement of any costs paid after the cut-off date. I understand that I cannot submit on a future application any costs for reimbursement that were paid on or prior to the cut-off date indicated above.

SIGNATURE OF APPLICANT

DATE

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