



CITY of NOVI CITY COUNCIL

Agenda Item O
August 14, 2017

SUBJECT:

Acceptance of a pathway easement from Level One Bank for construction of a sidewalk along Dixon Road as part of the Dixon Meadows PRO project (Parcel 50-22-10-400-012).

SUBMITTING DEPARTMENT: Department of Public Services, Engineering Division

GDM

CITY MANAGER APPROVAL: 

BACKGROUND INFORMATION:

Level One Bank (formerly Lotus Bank), the owner of the undeveloped parcel north of Level One Bank at the northeast corner of Twelve Mile Road and Dixon Road, requests approval of a pathway easement for the proposed sidewalk as part of the Dixon Meadows PRO project. The developer for the Dixon Meadows PRO project, Pulte Homes of Michigan, LLC, will construct sidewalk from the Dixon Meadows site to the existing sidewalk along the Dixon Road property frontage of Level One Bank.

The easement was acquired by the City for \$2,500 pursuant to negotiations between Level One Bank and the City's Right-of-Way consultant. The pathway easement area is outside of the existing public right-of-way area and is the master-planned Right of Way.

The proposed easement has been favorably reviewed by the City Attorney (Beth Saarela's July 31, 2017 letter) and is recommended for approval.

RECOMMENDED ACTION:

Acceptance of a pathway easement from Level One Bank for construction of a sidewalk along Dixon Road as part of the Dixon Meadows PRO project (Parcel 50-22-10-400-012).

Dixon Road Pathway Level One Bank-Pathway Easement Location Map



Map Author: J. Mathias
Date: 8/4/17

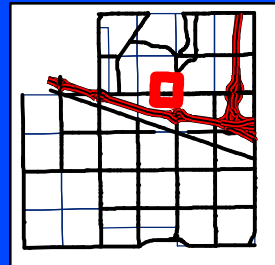
Amended By:
Date:
Department:

MAP INTERPRETATION NOTICE

Map information depicted is not intended to replace or substitute for any official or primary source. This map was intended to meet National Map Accuracy Standards and use the most recent, accurate sources available to the people of the City of Novi. Boundary measurements and area calculations are approximate and should not be construed as survey measurements performed by a licensed Michigan Surveyor as defined in Michigan Public Act 132 of 1970 as amended. Please contact the City GIS Manager to confirm source and accuracy information related to this map.

Legend

Pathway Easement



City of Novi
Engineering Division
Department of Public Services
26300 Lee BeGole Drive
Novi, MI 48375
cityofnovi.org

0 85 170 340 510
Feet

1 inch = 405 feet





JOHNSON ROSATI SCHULTZ JOPPICH PC

27555 Executive Drive Suite 250 ~ Farmington Hills, Michigan 48331
Phone: 248.489.4100 | Fax: 248.489.1726

Elizabeth Kudla Saarela
esaarela@jrslaw.com

www.jrslaw.com

July 31, 2017

George D. Melistas, Engineering Senior Manager
CITY OF NOVI
City of Novi
45175 Ten Mile Road
Novi, MI 48375-3024

**Re: *Dixon Road Pathway – Level One Bank
Pathway Easement***

Dear Mr. Melistas:

We have received and reviewed, and enclosed please find the original Pathway Easement over 28000 Dixon Road acquired in connection with the proposed construction of a pathway along Dixon Road, as provided within the Dixon Meadows Planned Rezoning Overlay Agreement.

The enclosed easement was acquired by the City for \$2,500 pursuant to negotiations between Level One Bank and the City's Right-of-Way consultant. The Pathway Easement area is outside of the public-right-of-way area conveyed in connection with the initial development of the bank's property.

It should be noted that the Pathway Easement was provided on double-sided paper, which is not acceptable for recording purposes. We have recopied the first page of the easement and the first page of the exhibit and added them as additional pages. In the event that the Register of Deeds objects to the printing on the rear pages, the property owner will be required to provide a replacement easement.

We are also enclosing the W-9 form provided by the property owner for payment of the compensations for the Pathway Easement.

The enclosed easements should be placed on an upcoming City Council Agenda for acceptance. Once accepted, the Pathway Easement should be recorded by the City Clerk's Office with the Oakland County Register of Deeds in the usual manner.

Please feel free to contact me with any questions or concerns in regard to this matter.

Very truly yours,

JOHNSON, ROSATI, SCHULTZ & JOPPICH, P.C.



Elizabeth Kudla Saarela

EKS

Enclosures

C: Cortney Hanson, Clerk (w/Original Enclosures)
Aaron Staup, Construction Engineer (w/Enclosures)
Theresa Bridges, Construction Engineer (w/Enclosures)
Taylor Reynolds, Spalding DeDecker (w/Enclosures)
Margaret Steketee, First ROW (w/Enclosures)
Thomas R. Schultz, Esquire (w/Enclosures)

PATHWAY EASEMENT

NOW ALL MEN BY THESE PRESENTS, that Level One Bank, successor by merger to Lotus Bank, a Michigan banking corporation, whose address is 32991 Hamilton Court, Farmington Hills, MI. 48334, for and in consideration of \$2,500.00 (Two Thousand Five Hundred Dollars and No Cents), receipt and sufficiency of which is hereby acknowledged, hereby grants and conveys to the City of Novi, a Michigan Municipal Corporation, whose address is 45175 West Ten Mile Road, Novi, Michigan 48375, a permanent easement for a public non-motorized pathway over across and through property located in Section 10, City of Novi, Oakland County, State of Michigan, more particularly described as follows:

Parcel No. 50-22-10-400-012

{See attached and incorporated Exhibit A

The permanent easement for the public walkway is more particularly described as follows:

{See attached and incorporated Exhibit A}

Grantee may enter upon sufficient land adjacent to said easement for the purpose of exercising the rights and privileges granted herein.

Grantee may, construct, install, repair, replace, improve, modify and maintain a non-motorized pathway in the easement area as shown in the attached and incorporated Exhibit A.

Construction activities required for the construction of a non-motorized pathway, consisting of a 6-foot wide concrete pathway.

Grantor agrees not to build or to convey to others permission to build any permanent structures on, over, across, in, through, or under the above-described easement, except that, subject to Grantee's approval as part of an approved site plan, the Grantor may construct and/or install surface improvements to the property, including paved driveways, parking and/or walkways; landscaping; utilities and/or similar improvements, which improvements do not interfere with use, operation, maintenance, repair and replacement of the pathway in the easement areas shown on the attached and incorporated Exhibit A.

All portions of the Premises damaged or disturbed by Grantee's exercise of temporary easement rights, shall be reasonably restored by Grantee to the condition that existed prior to the damage or disturbance.

This instrument shall run with the land first described above and shall be binding upon and inure to the benefit of the Grantor, Grantee, and their respective heirs, representatives, successors and assigns.

This easement shall allow public non-motorized traffic and shall permit maintenance, repair and replacement of the paving in the easement area.

This instrument shall be binding and inure to the benefit of the parties hereto, their heirs, representatives, successors and assigns.

Dated this 21st day of July, 2017

GRANTOR

Level One Bank, successor by merger to Lotus Bank, a Michigan banking corporation

By: *DC Walker*
David C. Walker

Its: CFO

STATE OF MICHIGAN)
) SS
COUNTY OF OAKLAND)

The foregoing instrument was acknowledged before me this 21 day of July, 2017, by David C. Walker, the CFO of Level One Bank, successor by merger to Lotus Bank, a Michigan banking corporation, for the corporation.

Veda J. Grobbel
Notary Public macomb Co., MI.
My Commission Expires: 10.12.19
Acting in Oakland Co., MI.

**VEDA J. GROBBEL
NOTARY PUBLIC, STATE OF MI
COUNTY OF MACOMB
MY COMMISSION EXPIRES Oct 12, 2019
ACTING IN COUNTY OF Oakland**

Drafted by:
Elizabeth K. Saarela
27555 Executive Drive, Suite 250
Farmington Hills, MI 48331

When recorded return to:
Cortney Hanson
City of Novi
City Clerk
45175 W. Ten Mile Road.
Novi, MI 48375

Exhibit A


DESCRIPTION OF TAX PARCEL 22-10-400-012 (PER QUIT CLAIM DEED RECORDED IN LIBER 39213, PAGE 236, OAKLAND COUNTY RECORDS)

Part of the Southeast 1/4 of Section 10 Town 1 North, Range 8 East, City of Novi, Oakland County, Michigan, described as beginning at a point on the North and South 1/4 line of Section 10, also being the centerline of Dixon Road, North 00 degrees 52 minutes 00 seconds West, 330.00 feet from the South 1/4 line corner of Section 10, Town 1 North, Range 8 East and proceeding thence along the North and South 1/4 line, also being the centerline of Dixon Road, North 00 degrees 52 minutes 00 seconds West, 165.00 feet; thence due East, 264.00 feet; thence due South 00 degrees 52 minutes 00 seconds East; thence due West, 264.00 feet to the point of beginning.

BEING SURVEYED AS: Part of the Southeast 1/4 of Section 10, Town 1, North, Range 8 East, City of Novi, Oakland County, Michigan, described as: Commencing at the South 1/4 of said Section; thence North 02 degrees 52 minutes 51 seconds West, 330 feet to the Point of Beginning; thence due North 02 degrees 52 minutes 51 seconds West, 165 feet; thence North 88 degrees 00 minutes 40 seconds East 264 feet; thence South 02 degrees 52 minutes 51 seconds East, 165 feet; thence South 88 degrees 00 minutes 40 seconds West, 264 feet to the Point of Beginning.

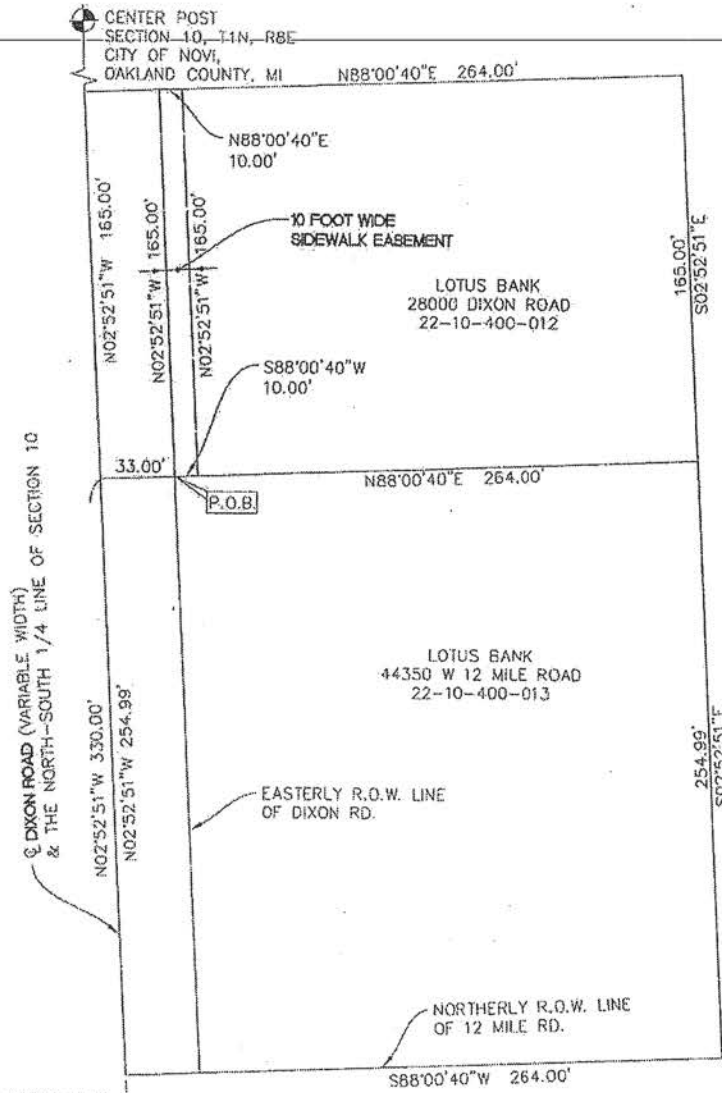
DESCRIPTION OF A 10 FOOT WIDE SIDEWALK EASEMENT LOCATED IN THE SOUTHWEST 1/4 OF SECTION 10, T1N, R8E, CITY OF NOVI, OAKLAND COUNTY, MICHIGAN

Commencing at the South 1/4 corner of Section 10, T1N, R8E, City of Novi, Oakland County, Michigan; thence N02°52'51"W 330.00 feet along the centerline of Dixon Road (variable width) and the North-South 1/4 line of said Section 10; thence N88°00'40"E 33.00 feet for a PLACE OF BEGINNING; thence N02°52'51"W 165.00 feet along the East line of said Dixon Road; thence N88°00'40"E 10.00 feet; thence S02°52'51"E 165.00 feet; thence S88°00'40"W 10.00 feet to the Place of Beginning, also described as the East 10 feet of the West 43 feet of the North 165 feet of the South 495 feet of the Southeast 1/4 of said Section 10.

CLIENT PULTE HOMES	JOB: 14001056	CAD: 14001056EA-16
	DR: JPM	DWL: LMD
	BOOK: XX	PG: XX
	SHEET: 2 OF 2	DATE: 3/29/17
SKETCH AND DESCRIPTION OF A SIDEWALK EASEMENT LOCATED IN	FILE CODE: 14001056EA-16	
	SECTION 10 TOWN 1 NORTH, RANGE 8 EAST CITY OF NOVI OAKLAND COUNTY, MICHIGAN	
 ATWELL 866.850.4200 www.atwell-group.com <small>TWO TOWN SQUARE, SUITE 700 SOUTHFIELD, MI 48075 248.441.2000</small>		

6/30/17 - REV. PER CITY

Exhibit A



LEGEND

- SECTION CORNER
- PLACE OF BEGINNING
- R.O.W. RIGHT-OF-WAY

SOUTH 1/4 CORNER
SECTION 10, T1N, R8E
CITY OF NOVI,
OAKLAND COUNTY, MI

12 MILE ROAD
(VARIABLE WIDTH-PUBLIC)
& SOUTH LINE
OF SECTION 10

SOUTHEAST CORNER
SECTION 10, T1N, R8E
CITY OF NOVI
OAKLAND COUNTY

CLIENT PULTE HOMES SKETCH AND DESCRIPTION OF A SIDEWALK EASEMENT LOCATED IN SECTION 10 TOWN 1 NORTH, RANGE B EAST CITY OF NOVI OAKLAND COUNTY, MICHIGAN SCALE: 1 INCH = 60 FEET	JOB: 14001056 DTL: JPM BOOK: XX SHEET: 1 OF 2 FILE CODE: 14001056EA-16	CAD: 14001056EA-16 CH: LMD PD: XX DATE: 3/29/17
	ATWELL <small>866.850.4200 www.atwell-group.com</small> <small>700 TOWN SQUARE, SUITE 700 50270 FLD, NO 48078 248.442.2000</small>	
	6/30/17 - REV. PER CITY	
	SOUTH 1/4 CORNER SECTION 10, T1N, R8E CITY OF NOVI, OAKLAND COUNTY, MI	

Date: 7-6-17

GOOD FAITH OFFER TO PURCHASE PROPERTY RIGHTS
REVISED

Lotus Bank, a Michigan corporation
32991 Hamilton Court
Farmington Hills, MI. 48334
ATTN: David C. Walker

Re: City of Novi Pathway Easement
Parcel 50-22-10-400-012
Vacant land

Dear Property Owner,

The City of Novi needs to acquire certain property interests from you for the construction of a public non-motorized pathway for the above-captioned Project.

The City's offer is \$2,050.00 (Two Thousand Fifty Dollars and No Cents) which was determined by the Assessor's Office.


If there is more than one owner of the property, please be advised that this is a unitary offer for the full compensation to all individuals having an ownership interest in the following described property (see attached). In such cases, the property owners may agree among themselves how to divide the compensation, or they can request that a court decide how to divide any compensation to be paid among them.

The City's agreement to acquire the requested property rights on the terms described herein is attached on the Pathway Easement. Also included is a W-9. If you agree with the City's offer, please sign, date and return the Pathway Easement and W-9. Please make sure your signature on the Easement is in **BLACK INK, with your signature notarized**. Please return these documents to the City's agent by 7-30-17.

The City reserves its rights to bring federal or state recovery actions against the present owners, and any other potentially responsible parties arising out of a release or threat of release of hazardous substances on the property.

If you have any questions, please contact Margaret Steketee, acquisition agent, on behalf of the City at (616) 560-4088.

Kind Regards,


Margaret Steketee, First ROW, Inc.
On behalf of the City of Novi

Request for Taxpayer Identification Number and Certification

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

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.
Level One Bank

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

3 Check appropriate box for federal tax classification; check only one of the following seven boxes:
 Individual/sole proprietor or single-member LLC
 C Corporation
 S Corporation
 Partnership
 Trust/estate
 Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____
Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner.
 Other (see instructions) ▶ _____

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):
 Exempt payee code (if any) **11**
 Exemption from FATCA reporting code (if any) _____
(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.)
32991 Hamilton Court

6 City, state, and ZIP code
Farmington Hills MI 48334

7 List account number(s) here (optional)

Requester's name and address (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

Social security number	
[] [] [] - [] [] []	[] [] [] [] [] []
or	
Employer identification number	
3 2 - 0 2 5 6 6 1 1	

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 on page 3.

DocuSigned by:
Signature of U.S. person ▶ Barbara Felts
 Date ▶ **1/17/2017**

General Instructions

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

Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/fw9.

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? on page 2.

By signing the filled-out form, you:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- 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
- 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?* on page 2 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 Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

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

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

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

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

If you are a nonresident alien or a foreign entity, 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 28% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, 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 Part II instructions on page 3 for details),

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

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

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

Certain payees and payments are exempt from backup withholding. See *Exempt payee code* on page 3 and the separate instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships above*.

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* on page 3 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, list first, and then circle, the name of the person or entity whose number you entered in Part I of 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.