



Office of Environmental Quality

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Mr. Robert Housh  
Executive Director  
Metropolitan Energy Center  
1427 W. 9<sup>th</sup> St; Suite 202  
Kansas City, MO 64101

Re: Rebates and Federal W-9 Forms

Dear Mr. Housh:

Prior to beginning the EnergyWorks KC Rebate Program, a legal opinion was requested regarding the applicability of and necessity to obtain a W-9 for each household or business that is to receive a rebate, using federal funds from the American Recovery and Reinvestment Act (ARRA) of 2009, to cover a portion of the costs of energy efficiency improvements.

Please be advised that the US Internal Revenue Service (IRS) rules and regulations governing the expenditure of federal funds specifically require that, for a rebate equal to or greater than \$600.00 to be paid to a program customer using federal funds, a completed W-9 must be collected which becomes a part of the documentation for approving the rebate. The IRS has determined that the rebate, paid to the property owner, is an increase in income which must be reported.

The City of Kansas City, Missouri is the recipient of a grant from the US Department of Energy and uses the grant to pay for rebates. The Metropolitan Energy Center City collects the W-9 and submits it, as part of a completed rebate application, to the City which then pays the rebate to the customer. Following the end of the calendar year, the City prepares and sends out 1099's to the program customer and to the IRS.

Sincerely,

Gerald M. Shechter, Grant Administrator  
EnergyWorks KC

cc: File