

# FARGO RENAISSANCE ZONE APPLICATION

## GENERAL DESCRIPTION OF A RENAISSANCE ZONE

- The Renaissance Zone was created by North Dakota's Legislature in 1999 under NDCC chapter 40-63 and amended in 2001 and 2003. It is an innovative way to spur development and increase investor confidence in Downtown Fargo. Approved development and investment activity that takes place in a designated "Renaissance Zone" will become eligible for a variety of tax exemptions and/or credits.
- To create a Renaissance Zone, the City must develop a plan to describe the overall redevelopment strategy for the proposed Renaissance Zone and submit it to the Division of Community Services (DSC) for review.
- The City may designate a Zone Authority to promote, develop, and manage the zone.
- Each project must be approved by a majority of the Zone Authority and the Fargo City Commission in order to be eligible for the incentives outlined in this Act.
- Maximum duration of the Renaissance Zone is 15 years. The blocks in the original zone are eligible from December 28, 1999 – December 28, 2014. The blocks added in the 2003 expansion will be eligible from September 2, 2003 – September 2, 2018.
- This Act is effective as of January 1, 1999 and consequently does not apply to investments or activities that occurred prior to that date.

## DEFINITION OF A ZONE BOUNDARY

- Boundary of zone must be adopted by City Commission and DCS (See Attachment A)
- Cannot encompass more than 35 square blocks
- All blocks in zone must be contiguous
- Zone boundary must be continuous
- Land usage must include both commercial and residential property

## FARGO RENAISSANCE ZONE

The boundary of the Fargo Renaissance Zone is contained within the boundaries of the Fargo Central Business District as defined in the 1996 Fargo Downtown Area Plan. The Zone was established for a period of up to 15 years; however, the City may re-evaluate the boundary and make changes if deemed necessary. The intent of a boundary change would be to replace blocks where no activity has occurred, or is likely to occur, with blocks that have exhibited greater potential.

## **VISION FOR DOWNTOWN**

Downtown Fargo is an economically vital, culturally rich mixed-use district where there are well-designed public and private spaces for residents, visitors, employees, and employers, and where an appreciation for the district's historic character and natural amenities is paramount.

## **ZONE AUTHORITY**

The Zone Authority is charged with three primary responsibilities: Economic Development, Promotion of the Zone, and Administration of the Zone Incentives. The City Commission has appointed the Zone Authority to coordinate the process and to review all proposed projects. All Zone Authority decisions that have budgetary implications will go to the City Commission for final approval. The Zone Authority will carry out its duties with the assistance of the following agencies and organizations:

- *Fargo-Cass County Economic Development* - Primary sector economic development and management of the Renaissance Fund Corporation
- *Downtown Community Partnership* - Zone promotion and Non-primary sector economic development assistance
- *Tax Exempt Review Committee* - Individual project review for incentives
- *Department of Planning and Development* - Project planning, administration, and coordination

## **INCENTIVES: TAX EXEMPTIONS AND CREDITS**

- The city's Renaissance Zone Plan establishes standards that each project must meet in order to be eligible to receive incentives.
- Exemptions transfer to the new owner if a property is sold during the 5-year exemption period (exemption is pro-rated based on use of property).
- If a pass-through entity (partnership, S-corporation, limited partnership, LLC, etc.) is eligible for an exemption or credit, the amount must be determined at the pass-through entity level and distributed to partners, shareholders or members in proportion to their respective interests in the pass-through entity.
- The secrecy provisions of the income tax code do not apply when a local zone authority inquires about exemptions or credits claimed in its renaissance zone.

### Income Tax Exemption

- An individual taxpayer that purchases a single family residence as primary residence may qualify for an exemption of up to \$10,000 in income tax liability for 5 taxable years, starting with date of occupancy. Single family residence includes detached single family detached homes, single unit in a duplex, townhouse, and condominium.
- Any taxpayer that purchases, leases, or rehabilitates residential or commercial property for any business or investment purpose, as a zone project, is exempt from any tax on income derived from the business or investment locations within the zone for five taxable years, beginning with the date of purchase, lease, or completion of rehabilitation.

- The exemptions provided in this program do not eliminate any duty to file a return or to report income as required under chapter 57-35.3 or 57-38.

#### Property Tax:

- A municipality may grant a partial or complete exemption from ad valorem taxation of single-family residential property, exclusive of the land on which it is situated, if the property was purchased or rehabilitated by an individual for the individual's primary place of residence as a zone project.
- A municipality may grant a partial or complete exemption from ad valorem taxation on buildings, structures, fixtures, and improvements purchased or rehabilitated as a zone project for any business or investment purpose.
- All exemptions are determined by the municipality and may be partial or complete. Maximum length of exemption is 5 years from date of investment.

#### Historic Preservation and Renovation Tax Credit:

- A state credit of 25% of an investment is allowed for the preservation and renovation of eligible historic property that is part of a zone project up to a maximum of \$250,000.
- A historic property is defined as property that is:
  - listed on the National Register of Historic Places;
  - a contributing structure within a National Register Historic District or a certified state or local historic district; or
  - eligible for listing in the National Historic Register of Historic Places.
- Excess credit may be carried forward for a period of up to 5 taxable years from date of investment and may be applied to an applicant's total state income tax liability (not limited to liability incurred at the zone property).

#### Renaissance Fund Corporation (Dakota Renaissance Venture Corporation)

- Renaissance Fund Corporation is a for-profit corporation, organized and managed by the Fargo Cass County Economic Development Corporation. A Board of Directors will govern the Fund Corporation.
- The purpose of the Corporation is to raise funds to be used to make investments in zone projects and to make investments in businesses within the Renaissance Zone to encourage capital investment and residency in downtowns and central cities.

#### *What can the fund invest in?*

- Corporation may invest in any residential, commercial or infrastructure project in the zone.
- Financing of zone projects may include any combination of equity investments, loans, guarantees and commitments for financing.
- Amount of financing per project is not limited by the legislation.
- Each petition for investment of Corporation funds must include a plan for sale or refinancing that results in proceeds equal to or in excess of the proportional investment made by the corporation.

#### *Tax Credit to Investors in the Fund*

- Credit against state tax liability is allowed for investments in the Corporation.

- Value of tax credit is 50% of investment made in taxable year; excess credit may be carried forward for up to 5 taxable years.
- Total credits allowed in ND may not exceed \$2.5 million (total fund investment of \$5 million).
- If an investor in the corporation wishes to redeem his or her investment within 10 years of the initial investment, that investor will not be eligible for the tax credit that is allowed in this section and will be responsible for repaying any past credits received.

**For a complete explanation of the Renaissance Zone Fund organization and administration, refer to the North Dakota Renaissance Zone Program (<http://www.state.nd.us/dcs/>).**

**CITY OF FARGO**  
**RENAISSANCE ZONE PROJECT APPLICATION**

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**REHABILITATION OR PURCHASE (NEW CONSTRUCTION)**

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*Attn: This application must be approved by all local and state review entities prior to beginning rehabilitation work.*

1. Street address, legal description, and Renaissance Zone Block number of proposed project. If the proposed project involves more than one parcel, please provide relevant information for each parcel.
2. Current property owner(s).
3. Name of applicant(s), mailing address, Federal ID number or SSAN, and type of entity (partnership, LLC, S-corporation, etc.).
4. Current use of property
5. Square footage of the lot and of the building (list each floor separately)
6. Describe the impact this project has on any historical properties
7. Type of project (purchase, rehabilitation, lease, purchase with major improvements, historic preservation and renovation, or a combination).
8. Project Description. Describe scope of work, including a detailed cost estimate of the work to be completed, and justification that the improvements will meet the State's 50% investment criteria.

Please provide a break out of "capital improvements", as defined in Attachment B, and justification that the project will meet the City's investment guidelines.

Also describe anticipated tenant mix and the expected date of occupancy, completion, lease, or rehabilitation.

If this is a residential purchase project, will this be your primary residence?

9. Describe how the project enhances the stated Renaissance Zone goals and objectives, being as specific as possible (see Attachment C)
10. Extent of the exterior rehabilitation (demonstrated improvement to "public" face of building) – include plans and/or renderings, if available
11. Describe how the project fits under the Zone's development guidelines (Attachment D)
12. List of public and private financial commitments. If the project is funded by the Renaissance Zone Fund, describe type of funding and amounts.
13. Estimated tax impact of Zone incentives to the applicant: List the current true and full value of the building, the current annual property tax on the building, the estimated value of the building after improvements have been completed, and the estimated five-year impact. Estimate the potential annual income tax savings.
14. Provide evidence that the applicant is current on state and local taxes (Certificate of Good Standing from State Tax Commissioner (see Attachment E) and receipt showing proof that local taxes have been paid.

**Submit Project Proposals to:**

Department of Planning and Development, 200 N 3<sup>rd</sup> Street, Fargo, ND 58102  
Phone 701-241-1474

**CITY OF FARGO**  
**RENAISSANCE ZONE PROJECT APPLICATION**  

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**RESIDENTIAL PURCHASE**

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***Attn: This application must be approved by all local and state review entities prior to purchase.***

1. Street address, legal description, and Renaissance Zone Block number of proposed project. If the proposed project involves more than one parcel, please provide relevant information for each parcel.
2. Current property owner(s).
3. Name of applicant(s), mailing address, phone, email, and SSAN.
4. Current use of property
5. Square footage of the lot, the building, and the dwelling unit.
6. Describe the impact this project has on any historical properties
7. Type of project (purchase of residential property).
8. Project Description. What is the expected date of purchase and occupancy? Will this be your primary place of residence?
9. Describe how the project enhances the stated Renaissance Zone goals and objectives, being as specific as possible (see Attachment C)
10. Describe how the project fits under the Zone's development guidelines (Attachment D)
11. List of public and private financial commitments. If the project is funded by the Renaissance Zone Fund, describe type of funding and amounts.
12. Estimated tax impact of Zone incentives to the applicant: List the current true and full value of the building, the current annual property tax on the building, the estimated value of the building after improvements have been completed, and the estimated five-year impact. Estimate the potential annual income tax savings.
13. Provide evidence that the applicant is current on state and local taxes (Certificate of Good Standing from State Tax Commissioner (see Attachment E) and receipt showing proof that local taxes have been paid.

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Phone 701-241-1474

**CITY OF FARGO**  
**RENAISSANCE ZONE PROJECT APPLICATION**  
**LEASE**

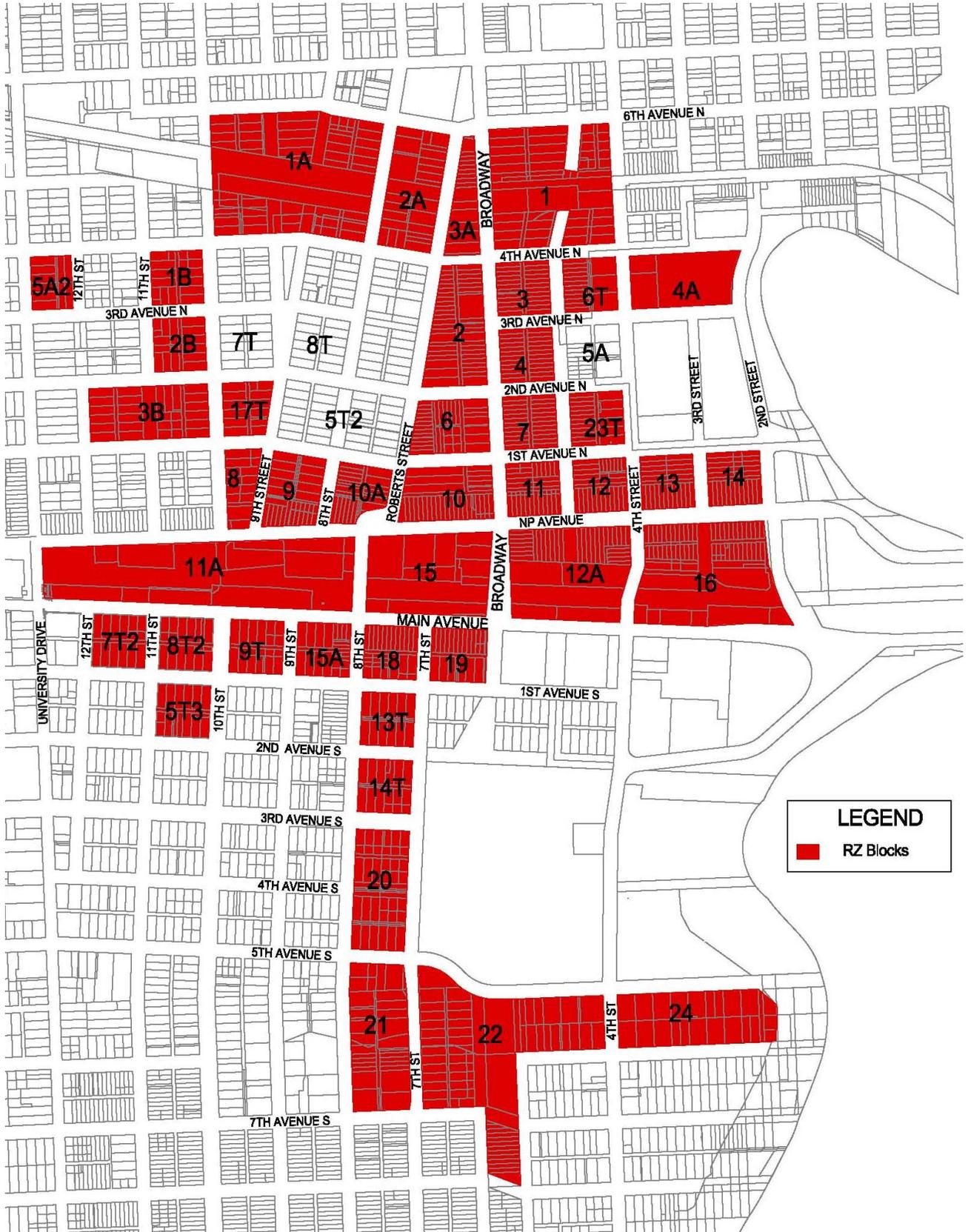
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*Attn: This application must be approved by all local and state review entities prior to executing a lease.*

1. Street address, legal description, and Renaissance Zone Block number of proposed project. If the proposed project involves more than one parcel, please provide relevant information for each parcel.
2. Current property owner(s).
3. Name of applicant(s), mailing address, Federal ID number or SSAN, and type of entity (partnership, LLC, S-corporation, etc.). Phone number and email address.
4. Current use of property.
5. Square footage of the lot, the building, and the space leased. List each floor separately and provide a floor plan of the leased space)
6. Project Description. Describe the anticipated tenant activities, scope of the activities that the tenant will undertake, and describe and the expected date of occupancy and lease.
7. Describe how the project enhances the stated Renaissance Zone goals and objectives, being as specific as possible. Describe how this project addresses the needs and interests of the community (see Attachment C).
8. Describe how the project fits under the Zone's development guidelines (Attachment D).
9. List of public and private financial commitments. If the project is funded by the Renaissance Zone Fund, describe type of funding and amounts.
10. Estimated tax impact of Zone incentives to the applicant: Estimate the potential annual income tax savings.
11. Provide evidence that the applicant is current on state and local taxes (Certificate of Good Standing from State Tax Commissioner (see Attachment E) and receipt showing proof that local taxes have been paid.

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Department of Planning and Development, 200 N 3<sup>rd</sup> Street, Fargo, ND 58102  
Phone 701-241-1474

# Attachment A



## Attachment B – Minimum Criteria for Project Approval

In order to qualify for consideration as a Renaissance Zone project, a proposal must meet the following criteria, regardless of whether or not the project involves a new purchase (by an individual or a group or investors) or an existing ownership arrangement.<sup>1</sup> Note: In the Fargo Renaissance Zone, a transfer of property ownership does not automatically qualify a transaction as an approved Zone project. The intent of these criteria is to encourage and reward significant levels of investment in Zone properties.

- a) Proposals involving **existing buildings** (All local and state review and approvals must be secured prior to construction and/or acquisition).
  - 1) Use consistent with the plan, as per “Vision and Goals” and “Redevelopment Strategies” outlined in this document.
  - 2) Exterior rehabilitation sufficient to eliminate any and all deteriorated conditions that are visible on the exterior of the building.
  - 3) Minimum level of investment

Commercial. Investment in rehabilitation that totals no less than 50 percent of the current true and full valuation of the building. The application must also prove that the investment totals at least \$25 in capital improvements per square foot<sup>2</sup> (with differentiation between uses in mixed use projects). The Renaissance Zone Authority has the authority to waive the square foot investment requirement for certain projects.

Residential. Investment in capital improvements that totals no less than 20 percent of the current true and full valuation of the building. The application must also prove that the investment totals at least \$15 in capital improvements per square foot for residential properties (with differentiation between uses in mixed use projects). The Renaissance Zone Authority has the authority to waive the square foot investment requirement for certain projects.
  - 4) Project scope that addresses the interior and exterior of the building in a comprehensive and complete manner.
- b) Proposals involving **new construction or additions** (All local and state review and approvals must be secured prior to construction).
  - 1) Use consistent with the plan, per the “Vision and Goals” outlined in this document.
  - 2) Investment of at least \$55 in capital improvements per square foot.<sup>3</sup>
- c) Proposals involving a **commercial lease** (tenancy, not ownership). All required local and state reviews and approvals must be secured prior to execution of the qualifying lease.
  - 1) Tenant must be leasing space in a building that has been approved as a Zone project (see above criteria to be eligible for consideration).
- d) Proposals involving **single-family residences** (All local and state review and approvals must be secured prior to acquisition)<sup>1</sup> Single-family residences include single-family attached and detached homes, twin homes, town homes, and condominiums. The applicant must provide verification that the project location will be their primary place of residence.

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<sup>1</sup> Note: All dollar values included in criteria/guideline statements are assumed to be in 1999 dollars. To account for inflation, the Department of Planning and Development will index these figures on an annual basis, according to the Consumer Price Index.

<sup>2</sup> The Renaissance Zone Plan defines capital expenses as the cost incurred for the repair, replacement or renovation of a building's: exterior, roof, structure, electrical and/or plumbing systems, heating/ventilation/air conditioning systems, windows, exterior doors, elevator improvements and accessibility. The square footage used to calculate required investment levels will be based on the square footage of the entire building (excluding the basement).

<sup>3</sup> The square footage used to calculate required investment levels will be based on the square footage of the entire building (excluding the basement).

## Attachment C – Vision and Goals

No plan can be successful without a collective vision that reflects the many needs and interests of the community. This plan will focus only on the vision and goals that apply to the Renaissance Zone in Fargo. The people and organizations that are involved in the implementation of this plan will develop the exact objectives that accompany the vision and goals over time.<sup>4</sup>

### Vision

Local ideas about downtown revitalization do not appear to be transitory. The vision for the Renaissance Zone is entirely consistent with the vision for downtown that has been articulated in a number of recent planning efforts. The Vision for the Renaissance Zone, as defined by the Renaissance Zone Advisory Committee, follows:

Fargo's Downtown Renaissance Zone is an economically vital, culturally rich mixed-use district where there are well-designed public and private spaces for residents, visitors, employees, and employers, and where an appreciation for the district's historic character and natural amenities is paramount.

### Economic Vitality

Provide an environment that will both strengthen current businesses and attract new commercial enterprises in order to build a sound economic base that is marked by sustainability and diversity.

### Housing Diversity

Encourage sustainability in the downtown residential market by promoting the development of upscale, market-rate housing options, enhancing the sense of community and neighborhood in the downtown area, and in general, increasing the area's attractiveness as a place to live, work and play.

### Vibrant City Center

Make downtown Fargo a desirable destination by creating a physical environment that is aesthetically pleasing and sensitive to the historic significance of the area, while also encouraging programs, activities and investments that will draw visitors and residents downtown.

### Goals

Fargo's Renaissance Zone program goals and those of the State of North Dakota both focus on the need for renewal, investment and redevelopment. The Renaissance Zone Advisory Committee tried to determine what it would take to encourage the type of downtown revitalization that is in keeping with these ideas and with the tenets of the vision statement. The following list of goals helps to define the direction that should be followed as the Zone Authority reviews and approves Renaissance Zone projects.

Above all else, putting vitality back in the downtown means getting people to go there and to use it. It is imperative that we work together to make the downtown Renaissance Zone a place people not only need to go, but a place people want to go.

**Activity Generators.** Develop activity-generating enterprises along the Renaissance Zone's major commercial corridors: Broadway/Roberts Street and NP/1<sup>st</sup> Avenues.

**Walkable Districts.** Create "walkable districts" (10 minute walk from one end to the other) that integrate a wide range of activities and land uses, including cultural attractions;

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<sup>4</sup> The terms used to describe the planning process can sometimes be confusing, but the general idea underlying each of them is clear. A "Vision" is a forward-looking statement that describes a desired future -- "What do we want downtown Fargo to be in the future?" Goals state what it is we mean to do, although not yet in detail. They provide general direction and describe the issues that were identified in the vision (the desired future). Objectives are achievable, measurable steps taken to achieve one or more goals. They specify a single key result and explain concisely the "what", "when", "how much" and/or "how many".

thus encouraging on-street activity and interaction while discouraging unnecessary auto traffic, parking problems, and congestion.

**Ground Floor Uses.** Reserve ground floor land uses to those that will encourage streets to come to life -- shops, offices, cafes, restaurants and other "public" facilities.

**Neighborhood Center.** Make "Broadway" Fargo's "Main Street" -- a pedestrian-friendly, mixed-use magnet that anchors downtown neighborhoods. It is a natural neighborhood center because it is a connection between the MeritCare and Island Park areas, as well as between the west side and riverfront districts.

**Transportation Issues.** Manage downtown transportation, accessibility and parking issues in a manner that will allow for further commercial development and will make the entire area more user-friendly.

**Safe Streets – Safe Neighborhoods.** Encourage safe streets and safe neighborhoods by relying on and utilizing the "natural surveillance" of lively and active streets.

**User Needs.** Encourage projects that consider the needs of their users, in addition to the needs of downtown users in general.

**High Quality Housing.** Stimulate the production of unique high quality housing that is developed in areas targeted for residential development or as a component of a mixed use project.

**Housing Amenities.** Integrate quality housing with public open space and neighborhood amenities, requiring the enhancement of existing amenities in conjunction with the creation of new ones.

**Downtown Entryways.** Enhance auto entry experiences with landscaping improvements to all major corridors (Broadway/Roberts, 1<sup>st</sup>/NP Avenues, and Main Avenue) and gateway statements at Broadway/Main Avenue, Broadway/6<sup>th</sup> Avenue N, 1<sup>st</sup> Avenue/River, Main Avenue/River, and Main Avenue/10<sup>th</sup> Street.

**The Place to Be.** Make downtown the entertainment/cultural/recreational center of the city: "If you're looking for something to do - downtown is the place to be." Make downtown a key destination for visitors/conventioners and a key destination for residents.

**A Place Like No Other.** Highlight the unique historic character of the Renaissance Zone by placing a high value on historic preservation and overall awareness of the history of the area.

**Riverfront Open Space.** Provide additional riverfront parks and open spaces for downtown resident and visitor recreation and for riverfront image enhancement.

**Spruce up the area.** Encourage artists to use place-based artwork (i.e. river-themed or historic-themed murals) to spruce up buildings and the entire area in a way that brings a sense of community pride and excitement to downtown Fargo.

**Riverfront as an Asset.** Recognize and utilize the riverfront as one of the city's greatest assets while respecting its role as a powerful and active river. Make the downtown riverfront a source of pride and enjoyment for local residents.

**24 hours a day – 7 days a week – 365 days a year.** Design spaces, facilities and features that will attract people to the area both day and night, on weekdays and weekends, and during all seasons of the year.

**Connections and Coordination.** Coordinate public and private efforts to ensure that projects enhance, rather than detract from the connectivity of the area. Strong connections between people, places and things to do are vital to creating a strong sense of community.

## Attachment D – Project Review Guidelines

Each potential Renaissance Zone project (as defined by the previously described minimum criteria) will be evaluated by the locally designated Zone Authority and rated according to a number of factors. The designated review committee will have discretion to recommend that the City Commission award incentives up to a certain level, within the defined guidelines.

Note that compliance with each of the guidelines, as defined below, is not necessary for project approval; the guidelines are simply factors that can be used to evaluate the varied range of projects that are likely to come before the Zone Authority.

1. **High Priority Land Use.** Redevelopment or Reinvestment to a high priority land use
  - Primary sector business
  - Active Commercial, Specialty Retail and/or Destination Commercial
  - Mixed use development (combination of housing, commercial, and/or retail uses in a horizontal or vertical fashion)
  - Large, upscale residential units

Note: Creation of storage, warehousing, adult entertainment facilities or single room apartments is not consistent with the goals outlined in the Renaissance Zone Plan
2. **Targeted Areas.** Redevelopment or Reinvestment in a targeted area
  - Parcels that have been vacant or underutilized for an extended period of time
  - Parcels specifically targeted for clearance

Note: Property owned by the railroad will not be eligible to receive incentives unless ownership is transferred from the railroad to a private party
3. **Public Space.** Redevelopment or Reinvestment to create civic space or to strengthen pedestrian corridors
  - Incorporation of "civic" or "public" space within a redevelopment proposal will receive additional consideration
  - Demonstrated commitment to strengthening pedestrian corridors and issues of "connection"
  - Attention to streetscape amenities
4. **Investment.** Amount of actual capital investment in the project
  - Consideration can be given for the level of capital investment in a project. (i.e., additional consideration can be given for higher levels of investment)
5. **Relocation.** Movement of commercial businesses
  - Commercial tenants that are re-locating within the Downtown Area (as defined by the 1996 Downtown Area Plan) are not eligible for tax incentives without special approval from the Zone Authority
  - Commercial tenants that are relocating from a North Dakota community (other than Fargo) to the Fargo Renaissance Zone are not eligible for tax incentives without special approval from the Zone Authority.



STATE OF NORTH DAKOTA  
**OFFICE OF STATE TAX COMMISSIONER**  
Cory Fong, Commissioner

**Request for Renaissance Zone Certificate of Good Standing—  
State Taxes Only**

To obtain a Renaissance Zone Certificate of Good Standing for state tax purposes, please complete this form. Submit completed form to the Office of State Tax Commissioner—see bottom of page.

1. Name of taxpayer applying for zone project \_\_\_\_\_  
*(If a sole proprietorship, provide name of business and name of individual who owns the business.)*
2. Applicant is a(n):     Individual (or sole proprietorship)     Partnership (all types)  
 Regular (“C”) corporation     Subchapter S corporation     Limited liability company  
 Other \_\_\_\_\_
3. Taxpayer’s mailing address \_\_\_\_\_
4. Taxpayer’s social security number or federal employer identification number (FEIN) \_\_\_\_\_  
*If a sole proprietorship, provide social security number of owner and, if applicable, FEIN of the business. If a new business and an FEIN is pending from the Internal Revenue Service, write “Pending from IRS.”*
5. Is taxpayer a newly created business this year? If yes, skip question 6.                     Yes     No
6. Did taxpayer file a North Dakota income tax return for last year?                     Yes     No  
If no, please explain: \_\_\_\_\_
7. If taxpayer is a business, what is the principal business activity?  
\_\_\_\_\_
8. If taxpayer is a partnership, subchapter S corporation, or a limited liability company treated like a partnership, complete page 2 of this form.
9. a. Does (or will) taxpayer sell tangible personal property or services for which North Dakota sales tax must be collected from the customer?     Yes     No  
b. If yes, has taxpayer applied for or obtained a North Dakota sales tax permit?  Yes     No  
If not, please explain: \_\_\_\_\_
10. a. Does (or will) taxpayer have employees from whom North Dakota income tax must be withheld?     Yes     No  
b. If yes, has taxpayer registered for North Dakota income tax withholding?  Yes     No  
If not, please explain: \_\_\_\_\_
11. Taxpayer’s signature

\_\_\_\_\_  
*Signature*

\_\_\_\_\_  
*Printed name*

12. **Mail request to:** Individual Income Tax Section                    **Or fax request to:** 701.328.1942  
Office of State Tax Commissioner  
600 East Boulevard Avenue, Dept. 127  
Bismarck ND 58505-0599

**Important:** The certificate of good standing will be sent only to the taxpayer or to the taxpayer’s representative designated by the taxpayer on a properly completed North Dakota Form 500.



If the taxpayer is a partnership, subchapter S corporation, or limited liability company treated like a partnership, provide the name and social security number (SSN) or federal employer identification number (FEIN) for each of the entity's owners.

Name of owner \_\_\_\_\_

SSN or FEIN \_\_\_\_\_

Name of owner \_\_\_\_\_

SSN or FEIN \_\_\_\_\_