



INDEPENDENT CONTRACTOR PAPERWORK

Included:

Questionnaire
Independent Contractor Agreement
Appendix A (EZlocal Solutions)
Appendix B (Commission and Residual Pay)

Email / fax completed forms to EZlocal with copy of:

Form W-9
Copy of Photo ID
Federal Tax Identification Number or
Copy of Social Security Card
Voided Check for Direct Deposit (optional)



Independent Contractor Questionnaire

Please complete, sign, and submit to EZlocal at apply@ezlocal.com or by fax at (877) 320-9675.

Name _____ Email _____

Doing Business As "DBA" (if any) _____

Business Street Address _____

City _____ State _____ ZIP _____

Business Phone _____

Business Type: Corporation Partnership LLC Sole Proprietorship

Do you have a business license? Yes No

Federal Tax Identification Number (or EIN), or Social Security Number (SSN) _____

Have you ever paid taxes before as an independent contractor? Yes No

Website URL (if any) _____

Describe any professional training or certification you have received in sales and/or online marketing:

Business expenses you pay now (if any): _____

Equipment you own and plan to use to sell our solutions (select all that apply):

Laptop/tablet (recommended) Smartphone Fax Printer

Attach resume OR provide the name, address, and dates of service of all companies for which you have performed services as an independent contractor and/or salesperson (employee) for the past two years:

Company Name _____ Job Title _____

Address _____ From (MM/YY) _____ To _____

Work Description _____

Company Name _____ Job Title _____

Address _____ From (MM/YY) _____ To _____

Work Description _____

Company Name _____ Job Title _____

Address _____ From (MM/YY) _____ To _____

Work Description _____

Company Name _____ Job Title _____

Address _____ From (MM/YY) _____ To _____

Work Description _____

Company Name _____ Job Title _____

Address _____ From (MM/YY) _____ To _____

Work Description _____

I (we) certify that the information contained in this application is correct to the best of my knowledge and understand that falsification of any information is grounds for refusal or severance of Independent Contractor status. I further understand that I (we) cannot represent myself as a representative of EZlocal until I have been approved by EZlocal. I (we) authorize and instruct any person or consumer reporting agency to make inquiries and compile such reports as may be requested by EZlocal and I (we) also authorize EZlocal to make whatever inquiries and investigations necessary in connection with this application. I am aware that pursuant to the Fair Credit Reporting Act, that I may make a written request within a reasonable time for disclosure of any information received from any consumer reporting agency as authorized herein.

INDEPENDENT CONTRACTOR

EZLOCAL, INC.

SIGNATURE

SIGNATURE

NAME

NAME

DATE

DATE

EZlocal Independent Contractor Agreement

This **Independent Contractor Agreement** (this "Agreement") is entered into effective as of the ____ day of _____, 20____ (the "Effective Date") by and between EZlocal, Inc. ("EZlocal") having an address at 377 E Butterfield Rd, Suite 300, Lombard, IL 60148 and _____, an Independent Contractor ("Contractor"), having an address at _____.

WHEREAS, EZlocal is engaged in the sales, marketing, and fulfillment of services related to online presence management (the "Product") (as defined below and listed in Appendix A of this Agreement); and

WHEREAS, EZlocal wishes to engage the Contractor as its independent sales representative of the Product for EZlocal on the terms and conditions set forth below; and

WHEREAS, the Contractor wishes to market and sell the Product to potential EZlocal customers, referrals, members, clients, business owners and others (collectively, the "Merchants") in accordance with the terms of this Agreement; and

NOW, THEREFORE, for good and valuable consideration, the receipt and sufficiency of which is acknowledged by the parties hereto, the parties agree as follows:

1. Contractor Obligations. Upon acceptance of this Agreement, the Contractor will become eligible to participate in the selling of EZlocal Products to Merchants. Contractor shall provide to EZlocal a signed Merchant Application and Agreement (the "Application") with complete payment information in the manner and format designated by EZlocal. A unique Contractor ID number will be provided by EZlocal to Contractor and must be printed clearly on each Merchant Application. Contractor, not EZlocal, is responsible for developing and managing pay relationships with the Contractor's employees or contract personnel. EZlocal is responsible for setting the price and the terms of any Product sold by the Contractor. Furthermore, Contractor shall not reduce any monthly fees or alter Merchant Terms and Conditions without consent from EZlocal.

2. Independent Contractor Relationship. Contractor understands that he/she is an independent contractor, not an agent, employee or franchisee of EZlocal and will not be treated as an employee for any purposes including that of the Federal Unemployment Tax Act and Federal Insurance Contribution Act, the Social Security Act and State Unemployment Act. EZlocal shall not maintain Workers Compensation or disability coverage for the Contractor. Contractor understands and agrees to pay all applicable Federal and State income taxes, self-employment taxes, local taxes and/or license fees which may be due because of activities under this Agreement. Furthermore, Contractor and EZlocal agree to the following rights and obligations consistent with an independent contractor relationship:

- Contractor has the sole right to control and direct the means, manner and method by which the services required by this Agreement will be performed at any place, location, or time.
- Contractor has the right to perform services for others during the term of this Agreement.
- Contractor has the right to perform services required by this Agreement at any place, location, or time.
- Contractor shall perform services required by this Agreement.
- EZlocal shall not hire, supervise, or pay assistants to help the Contractor.
- Training provided by EZlocal will be limited to product knowledge and sales strategies. Contractor or Contractor's employees or contract personnel shall not receive training from EZlocal in skills necessary to perform services required by this Agreement.
- EZlocal shall not require Contractor or Contractor's employees or contract personnel to devote full time to performing the services required by this Agreement.

3. Contractor Pay. The Contractor understands that sales of Products are a requirement to earn commissions and residual fees which are the only forms of Contractor compensation. Contractor is responsible for paying taxes on the money he/she receives from EZlocal and for paying all of its own expenses related to the marketing and selling of Products. These include automobile and other travel expenses; meals and entertainment; insurance premiums; and all salary, expenses, and other compensation paid to employees or contract personnel Contractor hires to sell Product. The Contractor is not guaranteed any income, profit or success.

4. Commissions. Commission pay is described in **Appendix B ("Commission And Residual Payment Schedule")** and is based upon the total set-up fee Contractor collects from the Merchant for each sale. Merchant enrollments must be accepted into billing and

approved by EZlocal to be eligible for commission pay. Commissions will be paid by the following Friday for sales of Product submitted the prior week ending Friday at 8:00 a.m. Central Time. Any refunds given to any Merchants shall be deducted from Contractor pay.

5. Residual Fees. For each Merchant enrollment accepted by EZlocal, Contractor earns ongoing monthly residual fees as described in Appendix B. Residual Fees only apply to Merchants who continue to pay their monthly fees to EZlocal. A minimum of Five Hundred Dollars (\$500.00) in Residual Fees (see Appendix B) is required to initiate Residual Fee payment. Payment of the Residual Fee for activity of the previous month shall be paid within THIRTY (30) days of the end of each calendar month. Residual Fee is paid to “active” Contractors only. An “active” Contractor is defined as one that submits a minimum of ONE (1) sale in each calendar month.

6. EZlocal Discretion and Right to Reject. In order to protect against unauthorized promises which cannot be fulfilled, EZlocal shall have the absolute right, at EZlocal's discretion:

- (a) to reject any Merchant enrollments procured through the Contractor, in which case, no amounts will be due to Contractor; or
- (b) to make any allowances or adjustments to Product pricing and terms.

7. Merchant Relationship. As between EZlocal and Contractor, EZlocal shall be responsible for providing all customer service, account management, and Product fulfillment to EZlocal's Merchants. EZlocal will be responsible for developing and managing the billing relationship with Merchants.

8. Term. The initial term of this Agreement shall commence on the Effective Date and shall continue for a period of ONE (1) year, unless terminated earlier by either party. This Agreement shall automatically renew for consecutive ONE (1) year periods unless either party terminates this Agreement as set forth herein. Each party has the right to terminate this Agreement with or without cause at any time upon SIXTY (60) days' prior written notice. In the event of termination, other than for cause, EZlocal shall continue to pay to Contractor the Vested Residual Fee due and owing for the Merchant referrals who enrolled with EZlocal prior to the effective date of termination for a period of SIX (6) months, payment to be made at the time specified in paragraph 2 above.

9. Termination for Cause. At EZlocal, our priority is establishing long-term relationships with our Merchants and Contractors. It is equally important that our Contractors establish these same types of relationships. Because the Merchants perceive the Contractors as a direct extension of EZlocal, it is imperative that Contractors maintain honest sales practices. A substantiated finding of forgery, altering documents, fraudulent information written on an Application, non-disclosure of fees or stating that there are no fees, receiving money from a Merchant and not forwarding money and Application to EZlocal within TEN (10) business days, or gross misrepresentation of Product and/or services offered by EZlocal will allow EZlocal to terminate for cause effective immediately upon sending of written notice to Contractor.

10. EZlocal's Intellectual Property. EZlocal needs to approve and keep track of the way its name and logos are used. Contractor will not use the EZlocal name, service marks, trademarks and logos (“Marks”) in marketing materials it uses to sell EZlocal Solutions without the agreement of EZlocal. Contractor agrees it will not use any of the EZlocal name, or its Marks in domain names or metatags. Contractor agrees all Marks are owned exclusively by EZlocal and Contractor will not directly or indirectly challenge the ownership, validity, registration or use of the Marks.

11. Documentation. EZlocal has a lot of tools, including downloadable documents, sales and product materials, that can be provided to potential customers for using the Solutions. Contractor is welcome to use these tools but will not modify any wording in the documentation without the agreement of EZlocal. EZlocal will update this documentation as Solutions change or are updated.

12. Indemnification. Contractor agrees to indemnify and hold harmless EZlocal and EZlocal's directors, officers, employees, agents, managers, members, representatives, affiliates, successors and assigns (collectively, the “EZlocal Indemnified Parties”) from and against any and all actions claims, demands, suits, liabilities, losses, damages, obligations, judgments, settlements, costs, and other expenses (including attorneys' fees, paralegals' fees and court costs) incurred or suffered by any of the EZlocal Indemnified Parties which relate to or arise out of any actual or alleged: (a) breach by Contractor of any of the representations, warranties or covenants of Contractor set forth herein; (b) violation by Contractor of any applicable law, ordinance, rule or regulation; (c) the failure of Contractor to comply with and observe any federal, state or local laws, agreements, codes, regulations and ordinances which may be applicable to Contractor. EZlocal shall not be liable to Contractor for any incidental or consequential damages of any kind (including, without limitation, lost profits) and any punitive damages arising by virtue of any dealing between the parties.

13. Governing Law. This Agreement shall be governed and construed in accordance with the laws of the State of Illinois, without regard to conflicts of law rules. Contractor irrevocably submits to the original jurisdiction of those state or federal courts located within

DuPage or Cook County, Illinois, with regard to any controversy arising out of, relating to, or in any way concerning the execution or performance of the Agreement.

14. Amendment. EZlocal may amend this Agreement at any time with THIRTY (30) days written notice to Contractor. Any notice hereunder shall be given in writing, shall specifically refer to this Agreement, and shall be sent by mail delivery, or sent by facsimile or or by electronic mail to the most recent email address for Contractor.

15. Entire Agreement. This Agreement constitutes the entire agreement and understanding of the parties hereto with regard to the subject matter contained herein and supersedes all prior agreements and understandings between the parties dealing with such subject matter, whether written or oral. This Agreement may not be modified by custom, usage of trade, or course of dealing or performance.

IN WITNESS WHEREOF, Contractor and EZlocal has caused this Agreement to be executed on its behalf by its duly authorized representative.

INDEPENDENT CONTRACTOR (DBA)

EZLOCAL, INC.

SIGNATURE

SIGNATURE

PRINTED NAME

PRINTED NAME

DATE

DATE

Appendix A

EZLOCAL PRODUCTS

The following is a list of the particular Products (or “Solutions”) to be sold by the Contractor. Product offerings, terms, and pricing can be modified from time to time by EZlocal.

Product Name	Description
Local	Business listings optimization and management.
Social	Social media marketing and management.
Reputation	Online reputation monitoring and review response management.
Website	Website design, hosting, and management.
Ads	Google, Bing, and/or Facebook online advertising management.
SEO	Search engine ranking campaign.

A detailed description of all of the Products and Solutions offered by EZlocal can be found online at <https://ezlocalpro.com/>.

Documents

The following documents are incorporated into this agreement by reference and provide additional terms and conditions related to your use and marketing of our Product and Solutions:

- Merchant Terms and Conditions – <https://ezlocal.com/agreement>
- Privacy Policy – <https://ezlocal.com/about/privacy.aspx>

These documents may be amended at any time and such amendments shall be binding and effective as indicated within such policies.

CONTRACTOR INITIALS

Appendix B

COMMISSION AND RESIDUAL PAYMENT SCHEDULE

The following is a statement of the current payment structure for the “**Independent Contractor Agreement.**” This Appendix replaces all previous versions of the Commission And Residual Payment Schedule. This Appendix is subject to change at any time without prior notice solely at the discretion of EZlocal and does not change any of the stipulations in the Contractor Agreement. Any change in this Appendix will become immediately binding upon the Contractor, his or her heirs, successors and assigns, any and all representatives that may and will be utilized by Contractor, and any other persons that will be involved in the representation of Contractor.

COMMISSIONS

For all accepted Merchant enrollments, EZlocal will pay Contractor an upfront commission calculated as EIGHTY PERCENT (80%) of the Total Set-up Fee of any sale. For example, a \$500.00 set-up fee would result in a \$400.00 sales commission.

For upfront cash enrollments, Merchant must make a minimum commitment of TWELVE (12) months, and commission pay will be determined by EZlocal on a case by case basis upon approval. No additional commissions or residuals will be paid on renewals.

Commissions are paid on the following Friday for the prior week’s sales submitted no later than Friday at 8:00 am Central Time.

RESIDUAL FEE

EZlocal will pay Contractor an ongoing monthly Residual Fee on all eligible and active Merchant accounts. Residual Fee shall be calculated as TEN PERCENT (10%) of monthly billing paid to EZlocal by Merchant. For example, a \$299.00 monthly enrollment would result in a \$29.90 monthly Residual Fee. There must be a minimum of FIVE HUNDRED dollars (\$500.00) in ongoing Residual Fees to initiate Residual payment.

Payment of the Residual Fee for previous month’s activity shall be paid within THIRTY (30) days of the end of the following calendar month. For all checking account enrollments, Contractor must provide a voided check from Merchant to receive monthly Residual.

In special circumstances where the monthly fee is reduced, for example, to accommodate a Merchant with multiple locations, the Residual Fee will be reduced accordingly at the discretion of EZlocal. Any additional monthly billing generated by EZlocal at any time, through product upgrades, Account Maintenance Fee billing, or increased service fees, for example, is not subject to Residual Fee pay. Upfront cash enrollments are not eligible for Residual Fee pay.

In order to qualify to receive Residual Fees, the Contractor must meet all of the requirements of the EZlocal Independent Contractor Agreement. All decisions as to payments by EZlocal shall be final and binding on Contractor unless there is a showing of bad faith or gross negligence on behalf of EZlocal.

VESTING

In order to become vested in Residual Fee income, Contractor must meet all of the requirements of the Contractor Agreement. The Contractor is 100% vested in Residual income as long as (I) The ongoing monthly Residual is a minimum of ONE THOUSAND dollars (\$1,000.00) per month, (II) The Contractor has not been Terminated for Cause, and (III) Contractor has not assigned its rights to a third party in which case no Residual Fee will be due.

CONTRACTOR INITIALS

Request for Taxpayer Identification Number and Certification

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

► Go to www.irs.gov/FormW9 for instructions and the latest information.

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

Social security number										
				-			-			
or										
Employer identification number										
				-						

Part II Certification

Under penalties of perjury, I certify that:

1. 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
2. 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
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here	Signature of U.S. person ►	Date ►
------------------	----------------------------	--------

General Instructions

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

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

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 ¹	Generally, exempt payees 1 through 5 ²
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

² 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. 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 and clicking on Employer Identification Number (EIN) under Starting a Business. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or 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), ABLE accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.

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

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
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 ¹
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 ²
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
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 ⁴
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

¹ 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.

² Circle the minor's name and furnish the minor's SSN.

³ 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.

⁴ 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. 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 or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Visit 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.