

**TO BE CONSIDERED FOR APPROVAL AS A VENDOR, THE FOLLOWING DOCUMENTS
ARE REQUIRED PRIOR TO ANY SERVICES BEING RENDERED:**

- COMPLETED COMPANY PROFILE**
- EXECUTED INDEPENDENT CONTRACTOR AGREEMENT**
- VALID CERTIFICATE OF INSURANCE (GENERAL LIABILITY) FROM YOUR CARRIER WITH VISION PROPERTY MANAGEMENT, 16 BERRYHILL ROAD, SUITE 200, COLUMBIA SC, 29210 NAMED AS THE CERTIFICATE HOLDER. REQUIRED POLICY LIMITS NO LESS THAN \$1,000,000 PER OCCURANCE AND \$2,000,000 AGGREGATE**
- VALID CERTIFICATE OF INSURANCE (WORKERS COMPENSATION) FROM YOUR CARRIER WITH VISION PROPERTY MANAGEMENT, 16 BERRYHILL ROAD, SUITE 200, COLUMBIA SC, 29210 NAMED AS THE CERTIFICATE HOLDER. AN EXEMPTION FORM HAS BEEN INCLUDED FOR QUALIFYING ENTITIES.**
- COPY OF YOUR BUSINESS LICENSE FROM YOUR CITY, COUNTY OR LOCAL MUNICIPALITY**
- COPY OF YOUR PROFESSIONAL TRADE LICENSE AND OCCUPATION REGISTRATION IF YOU ARE REQUIRED TO BE LICENSED BY FEDERAL, STATE OR LOCAL MUNICIPALITIES OR TRADE GROUPS. AN EXEMPTION FORM HAS BEEN INCLUDED FOR QUALIFYING ENTITIES.**
- COMPLETED & SIGNED W-9 FORM WITH YOUR LEGAL BUSINESS NAME, ADDRESS, AND FEDERAL TAX ID# (EIN)**

Please deliver this cover page and all required information via email, fax or mail to:

VISION PROPERTY MANAGEMENT
ATTN: VENDOR MANAGER
16 Berryhill Road, Suite 200, Columbia SC 29210
Website: www.vpm3.com
Email: vendormanager@vpm3.com
Fax: (803) 354-5301

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COMPANY PROFILE

Legal Entity Name:	
Business Type: <i>(circle one)</i>	<Individual Sole Proprietorship> <Corporation> <Partnership> <Limited Liability Company>
Employer Identification # (EIN):	
Year Entity Formed:	
State Entity Formed:	

Physical Address:

Address:		
City:		
State / Zip Code		/

Mailing Address:

Same as Physical Address

Address:		
City:		
State / Zip Code		/

Main Telephone:	() -
Main Fax:	() -
Main Email:	
Company Website:	

CONTACT INFORMATION:

Owner First Name:	
Owner Last Name:	
Mobile Phone:	() -
Email:	

Primary Contact First Name:	
Primary Contact Last Name:	
Mobile Phone:	() -
Email:	

Billing First Name:	
Billing Last Name:	
Mobile Phone:	() -
Email:	

PROFESSIONAL SERVICES OFFERED:

<input type="checkbox"/>	Interior & Exterior Inspection	
<input type="checkbox"/>	Property Preservation	
<input type="checkbox"/>	General Repairs	
<input type="checkbox"/>	Major Renovations	
<input type="checkbox"/>	Landscaping	
<input type="checkbox"/>	Demolition	
<input type="checkbox"/>	Specialized Services:	

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INDEPENDENT CONTRACTOR AGREEMENT

THIS AGREEMENT is made and entered into by and between Vision Property Management LLC, located at 16 Berryhill Road, Suite 200, Columbia SC 29210 ("VPM"), and CONTRACTOR ("CONTRACTOR").

WHEREAS, CONTRACTOR is in the business of providing professional residential field services ("Services").

WHEREAS, VPM desires to engage CONTRACTOR for Services relating to the above mentioned and other areas of expertise.

NOW, THEREFORE, in consideration of the promises and mutual agreements herein, CONTRACTOR and VPM agree to the following terms and conditions:

1. CONTRACTOR's Engagement

(a) VPM hereby engages CONTRACTOR and CONTRACTOR agrees to be so engaged on the terms and conditions set forth in this Agreement to provide certain Services and expertise. CONTRACTOR's Services shall consist generally in the field of residential property inspection, preservation, repair and renovation services. CONTRACTOR is responsible for determining the manner in which Services are to be accomplished in cooperation with VPM vendor managers, zone managers or other authorized designees.

(b) CONTRACTOR shall undertake and accomplish Services with standards acceptable to VPM. In carrying out Services, CONTRACTOR shall maintain liaison with designated VPM points of contact.

2. Independent CONTRACTOR Status

(a) CONTRACTOR shall be an independent CONTRACTOR and CONTRACTOR acknowledges, and confirms to VPM, its status as that of an independent CONTRACTOR. Nothing herein shall be deemed or construed to create a joint venture, partnership, agency or employee/employer relationship between the parties for any purpose, including but not limited to taxes or employee benefits. CONTRACTOR understands and agrees and certifies that during the term of this Agreement that they will be solely responsible for: (i) complying with all federal, state and local laws, ordinances, regulations and orders with respect to the performance of services under this Agreement, (ii) paying all filing fees and federal, state and local taxes (including income tax, self-employment tax, FICA, FUTA and other taxes applicable to services performed for VPM under this Agreement, (iii) paying all amounts required under local, state and federal workers' compensation acts, disability benefit acts, unemployment insurance acts and other employee benefits acts when due.

(b) CONTRACTOR understands and acknowledges that because CONTRACTOR is an independent CONTRACTOR for all purposes and not an employee of VPM, CONTRACTOR is not entitled to and will not be provided with any benefits now given by VPM to, or hereafter declared for the benefit of, VPM employees, officers, shareholders, or affiliated companies.

(c) IN ADDITION, CONTRACTOR VOLUNTARILY WAIVES ANY INTEREST, CLAIM OR ENTITLEMENT TO, OR RIGHT TO PARTICIPATE IN, AND AFFIRMATIVELY ELECTS NOT TO ENROLL OR PARTICIPATE IN, ANY RETIREMENT, PENSION, 401(K), HEALTH CARE, OR OTHER BENEFIT PLAN MAINTAINED BY VPM FOR ITS EMPLOYEES, OFFICERS, SHAREHOLDERS, OR AFFILIATED COMPANIES.

3. No Power to Act on Behalf of VPM

CONTRACTOR shall not have any right, power or authority to create any obligation, express or implied, or make representation on behalf of VPM, and CONTRACTOR shall not hold himself out to the public or to a VPM client as having any right, power or authority to create any obligation, express or implied, or to make representations on behalf of VPM, except as CONTRACTOR may be expressly authorized in advance in writing from time to time by VPM and then only to the extent of such authorization.

4. Fees & Invoicing

VPM shall compensate CONTRACTOR for the Services rendered under this Agreement via a standardized pricing schedule, payable in such amounts, if any, and at such time as mutually agreed upon. CONTRACTOR shall not be entitled to any other compensation for Services. It is expressly understood that CONTRACTOR shall have no interest in or claim to any billings by VPM

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to its clients for professional services that may be generated in connection with the Services hereunder; this will apply to professional services in the initial invoice and any following invoices. CONTRACTOR will submit invoices on a per Service basis upon completion, unless otherwise directed by VPM. Invoices shall be delivered to VPM via email within seven (7) days of completion of Services. Invoices must include pre and post completion photos, date of service, property location, VPM property code, and VPM work order number. Statements and proposals will not be accepted as Invoices. Invoices received >30 days may not be accepted based upon client defined payment terms and VPM's inability to collect. VPM payments for satisfactory invoices submitted shall be paid twice monthly. No travel and/or living expenses will be paid unless pre-approved and documented in writing by VPM.

5. Record Keeping

CONTRACTOR shall maintain records and receipts relating to the Services and to expenses incurred in connection therewith for a period of seven (7) years from the date of Service completion, and shall provide VPM access to such records upon request during normal business hours.

6. CONTRACTOR's Covenants

CONTRACTOR covenants to VPM as follows:

- (a) CONTRACTOR will comply at all times with all applicable laws and regulations of any jurisdiction in which CONTRACTOR acts;
- (b) CONTRACTOR is legally authorized to engage in business in the United States and will provide VPM satisfactory evidence of such authority upon request;
- (c) CONTRACTOR will comply with all state and trade mandated licensing and certifications necessary to perform professional services within the jurisdiction in which CONTRACTOR acts. If there is a lapse in professional licensure during the term, the CONTRACTOR vendor status will be immediately moved to "inactive" until the situation is rectified, and updated documentation has been provided to VPM;
- (d) CONTRACTOR will maintain the VPM required general liability and workers' compensation insurance policies during the term of this Agreement. If there is a lapse in insurance coverage during the term, the CONTRACTOR vendor status will be immediately moved to "inactive" until the situation is rectified, and updated documentation has been provided to VPM;
- (e) CONTRACTOR will comply with all applicable VPM policies, procedures and standards known to CONTRACTOR and shall carry out the Services in a manner consistent with the ethical and professional standards of VPM which are known to CONTRACTOR;
- (f) CONTRACTOR will comply at all times with all security provisions in effect from time to time at VPM or its clients' premises, with respect to access to premises, and all materials belonging to VPM or its clients. CONTRACTOR agrees that if services pursuant to this Agreement are to be performed on the premises or facilities of VPM or its clients, then CONTRACTOR shall be allowed access only during the period established by the occupant of such premises or facilities as the normal work hours of its employees at such premises or facilities;
- (g) CONTRACTOR shall not use VPM's or its clients' name in any promotional materials or other communications with third parties without VPM's and/or clients' prior written consent.
- (h) CONTRACTOR is and will remain in compliance with all laws pertaining to acquisition and maintenance of lawful immigrant or nonimmigrant status if CONTRACTOR is not a citizen of the United States, engaging in business in the United States, and federal, state, and local tax laws applicable to independent contractors, and will provide VPM satisfactory evidence of such compliance upon request, including but not limited to executed Internal Revenue Service forms W-9, 1001, and 4224.
- (i) CONTRACTOR shall not assert any right, power or authority to create any obligation, express or implied, or to make representation on behalf of VPM and/or its clients, CONTRACTOR shall not hold himself out to the public or to any client of VPM as having any right, power or authority to create any obligation, express or implied, or to make representations

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on behalf of VPM.

7. Confidential Information

During the course of carrying out the Services, CONTRACTOR may have access to information that (i) relates to VPM's and/or clients' past, present, or future investment assets, business activities, proprietary products, materials, services, or technical knowledge, and (ii) is regarded as confidential by VPM and/or its clients ("Confidential Information"). In connection therewith, the following subsections shall apply:

- (a) The Confidential Information may be used by CONTRACTOR only to assist CONTRACTOR in connection with the Services;
- (b) CONTRACTOR will protect the confidentiality of the Confidential Information according to the highest standards. Access to the Confidential Information shall be restricted to CONTRACTOR and CONTRACTOR shall not disclose any Confidential Information to any third party;
- (c) The Confidential Information may not be copied or reproduced without VPM's prior written consent;
- (d) Unless otherwise expressly authorized in writing by VPM, all Confidential Information made available to CONTRACTOR, including copies thereof, shall be returned to VPM upon the first to occur of (i) termination of this Agreement or (ii) request by VPM and/or its clients;
- (e) Nothing in this Agreement shall prohibit or limit CONTRACTOR's use of information (including, but not limited to, ideas, concepts, know-how, techniques and methodology) (i) previously known to it, (ii) independently developed by it, (iii) acquired by it from a third party which is not, to CONTRACTOR's knowledge, under an obligation to VPM or its clients not to disclose such information, or (iv) which is or becomes publicly available through no breach by CONTRACTOR of this Agreement;
- (f) Nothing in the Agreement shall be construed to grant to CONTRACTOR any rights or licenses to use the Confidential Information;
- (g) The obligations in this Section 7 shall not restrict any disclosure pursuant to any applicable law or by order of any court or government agency; provided that (i) CONTRACTOR shall give prompt notice (and in any event prior to any disclosure) to VPM of such order, (ii) CONTRACTOR shall cooperate with VPM in resisting such disclosure or seeking suitable protections prior to such disclosure and (iii) CONTRACTOR shall disclose only such Confidential Information as CONTRACTOR is compelled to disclose; and
- (h) Notwithstanding anything to the contrary contained in this Agreement, the terms and conditions of this Section 7 shall survive for a period of three years after the termination or expiration of this Agreement.

8. Technology

Technology based order management and reporting platforms provided by VPM to CONTRACTOR during the term of this Agreement are owned exclusively by VPM, and are to be considered CONFIDENTIAL INFORMATION, pursuant to Section 7.

9. Indemnification

CONTRACTOR shall indemnify, defend and hold VPM, its officers, subsidiaries, partners employees and agents, harmless from and against any claims, demands, loss, damage or expense (i) related to bodily injury or death of any person or damage to property resulting from the negligent or willful acts or omissions of CONTRACTOR, (ii) resulting from any claim that CONTRACTOR is not an independent CONTRACTOR, (iii) incurred by VPM based on any claim associated with any Services performed by CONTRACTOR, or (iv) resulting from a breach by CONTRACTOR of the covenants under Section 6 of this Agreement.

10. Term

This Agreement shall be effective for an initial period of one year from the date of execution, and will auto renew annually until a notice of termination is submitted by either VPM or CONTRACTOR pursuant to Section 11 (a) and/or (b).

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11. Termination

(a) VPM may, upon giving fourteen (14) days written notice identifying specifically the basis for such notice, terminate this Agreement for breach of a material term or condition of this Agreement, provided CONTRACTOR shall not have cured such breach within the fourteen (14) day period.

(b) Either party may at any time and without cause terminate this Agreement upon giving thirty (30) days written notice to the other party.

(c) In the event this Agreement is terminated, CONTRACTOR shall be entitled to payment of satisfactory invoices, as provided in Sections 4 and 5, respectively, incurred prior to the effective date of such termination.

(d) Upon termination of this Agreement for any reason, CONTRACTOR will cease all activity on the Services and return all materials provided to CONTRACTOR by VPM in connection with this Agreement.

12. Non-Solicitation

CONTRACTOR agrees that it will not hire or solicit for employment with CONTRACTOR any VPM employee during the term of this Agreement and continuing for a period of twelve (12) months thereafter.

13. Notices

Any notice or other communication given pursuant to this Agreement shall be in writing and shall be effective either when delivered personally to the party for whom intended, or five (5) days following deposit of the same into the United States mail (certified mail, return receipt requested, or first class postage prepaid), addressed to such party at the address set forth on the initial page of this Agreement. Either party may designate a different address by notice to the other given in accordance herewith.

14. Priority of this Agreement

This Agreement sets forth the entire intent and understanding of the parties hereto on the subject matter hereof, and supersedes any other agreements or understandings. It may be amended only by a writing duly signed by both of the parties hereto.

15. Severability

If any term or provision of this Agreement shall be found by a court of competent jurisdiction to be invalid, illegal or otherwise unenforceable, the same shall not affect the other terms or provisions hereof or the whole of this Agreement, but such term or provision shall be deemed modified to the extent necessary in the court's opinion to render such term or provision enforceable, and the rights and obligations of the parties shall be construed and enforced accordingly, preserving to the fullest permissible extent the intent and agreements of the parties herein set forth.

16. Publicity

CONTRACTOR shall not issue or sponsor any advertising or publicity that states or implies, either directly or indirectly that VPM or its clients endorse, recommend or prefer CONTRACTOR's services. CONTRACTOR shall not use VPM's or its clients' logos in any fashion without VPM's or its clients' prior written approval.

17. Disputes

CONTRACTOR agrees to seek recourse solely against VPM, and not against any VPM client, in any of its capacities, for any claim arising under this Agreement.

18. Assignment of Agreement

This Agreement is not assignable by CONTRACTOR without the prior written consent of VPM.

19. Governing Law

All questions arising under or in connection with this Agreement shall be governed and determined by the substantive laws of the State of South Carolina, including South Carolina's laws regarding limitations of actions, without giving effect to the principles thereof relating to the conflict of laws.

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20. Officer Nonrecourse

It is expressly understood and agreed by CONTRACTOR that none of VPM's covenants, undertakings or agreements herein are made or intended as personal covenants, undertakings or agreements by any of the officers or personnel of VPM, and any liability of VPM for damages for breach or nonperformance or otherwise arising under or in connection with this Agreement is hereby expressly waived by CONTRACTOR against each and every one of the officers or employees of VPM personally and individually, and in such instance CONTRACTOR shall look solely to VPM and its assets and not to any individual officers or employees or any individual officer's or employee's assets for discharge of any such liability.

21. Survival of Obligations

The following provisions of this Agreement shall survive termination of this Agreement: Sections 2, 6, 7, 8, 9, 12, 15, 16, 17, 19, 20 and 21.

IN WITNESS HEREOF, the parties have accepted this Agreement the day and year executed by Contractor.

VPM:

CONTRACTOR:

Signature:	Signature:
Print Name:	Print Name:
Date:	Date:
Vision Property Management, LLC 16 Berryhill Road, Suite 200 Columbia, SC 29210	Company:
	Address:
	City, State Zip:

WORKERS COMPENSATION EXEMPTION STATEMENT

(Form must be signed and notarized)

Complete this form only if you are exempt from Workers Compensation. Form must be completed by an officer of an individual sole proprietorship, single member LLC, or corporation/partnership/limited liability company with 2 or less members.

First Name:		Last Name:	
Address:			
City:			
State		Zip Code:	
Business Phone:		Mobile Phone:	

This is to verify that:	<i>Business Name:</i>	
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located at the above referenced address is a:

<input type="checkbox"/>	Individual Sole Proprietorship	or a	<input type="checkbox"/>	Corporation/Partnership/Limited Liability Company with 2 or less Members
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And has no other employees other than his/her self or another officer of the corporation/partnership. Furthermore, only the use of insured subcontractors will be used in conjunction with any Services performed for Vision Property Management, LLC.

Therefore, under the terms of the State of _____ Worker's Compensation regulations it is NOT necessary for the above named company to carry Workers Compensation.

(Signature)

*****THIS FORM MUST BE NOTARIZED*****

Sworn and subscribed to me this _____ day of _____, 201__

Personally known _____ OR produced ID _____. Type produced: _____

NOTARY PUBLIC: _____ My commission expires: _____

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PROFESSIONAL LICENSE & OCCUPATION REGISTRATION EXEMPTION STATEMENT

(Form must be signed and notarized)

Complete this form only if you are exempt from federal, state and local professional trade licensing and occupation registration requirements. Form must be completed by an officer of an individual sole proprietorship, single member LLC, or corporation/partnership/limited liability company.

First Name:		Last Name:	
Address:			
City:			
State		Zip Code:	
Business Phone:		Mobile Phone:	

This is to verify that:	<i>Business Name:</i>	
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located at the above referenced address is a:

<input type="checkbox"/>	Individual Sole Proprietorship	or a	<input type="checkbox"/>	Corporation/Partnership/Limited Liability Company with 2 or less members
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I hereby certify that the business entity, employed staff and subcontractor based individuals physically performing services for Vision Property Management LLC within the defined coverage area are exempt from federal, state and local professional trade licensing and occupation registration requirements.

Therefore, it is NOT necessary for the above named company to provide any professional licensing or occupation registration documents as part of the vendor onboarding process.

(Signature)

*****THIS FORM MUST BE NOTARIZED*****

Sworn and subscribed to me this _____ day of _____, 201__

Personally known _____ OR produced ID _____. Type produced: _____

NOTARY PUBLIC: _____ My commission expires: _____

Request for Taxpayer Identification Number and Certification

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

Print or type See Specific Instructions on page 2.	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; 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. 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. <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.)	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 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.

Social security number									
				-			-		
or									
Employer identification number									
				-					

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.

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 on page 3.

Sign Here	Signature of U.S. person ▶	Date ▶
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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:

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?* 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 persons 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.

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

Limited Liability Company (LLC). If the name on line 1 is an LLC treated as a partnership for U.S. federal tax purposes, check the "Limited Liability Company" box and enter "P" in the space provided. If the LLC has filed Form 8832 or 2553 to be taxed as a corporation, check the "Limited Liability Company" box and in the space provided enter "C" for C corporation or "S" for S corporation. If it is a single-member LLC that is a disregarded entity, do not check the "Limited Liability Company" box; instead check the first box in line 3 "Individual/sole proprietor or single-member LLC."

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space in 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.

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. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited Liability Company (LLC)* on this page), 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 the chart on page 4 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. You can get Forms W-7 and SS-4 from the IRS by visiting IRS.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

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 items 1, 4, or 5 below indicate 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), 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)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee ¹ The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³
6. 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:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity ⁴
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. 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
14. 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* on page 2.

*Note. 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 Publication 4535, Identity Theft Prevention and Victim Assistance.

Victims of identity theft who are experiencing economic harm or a system 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 contact them at www.ftc.gov/idtheft or 1-877-IDTHEFT (1-877-438-4338).

Visit IRS.gov 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.