

NEW VENDOR APPLICATION

Please attach a valid W-9 form for our records.



Vendor Name: _____

Company Address: _____

City: _____ State: _____ Zip: _____

Remit Address: _____

City: _____ State: _____ Zip: _____

Phone: _____ Fax: _____

E-Mail Address: _____

Website: _____

Preferred Contact Person: _____

INSURANCE REQUIREMENTS

- **Commercial General Liability Insurance**, including blanket contractual coverage, for bodily injury and property damage in the amount of \$1,000,000 per occurrence and annual aggregate limits.
- **Workers' Compensation** with limits no less than the greater of (i) \$1,000,000, or (ii) the minimum amount required by applicable law.
- **Automobile Liability Insurance** covering owned, non-owned, and hired automobiles in the amount of \$1,000,000 combined single limit.
- **Umbrella (Excess) Liability** with limits no less than \$1,000,000.
- **If Providing Hauling or Transportation Services, Primary Cargo Insurance** in an amount equal to the full value of the maximum quantity of goods expected to be transported at any one time under this Agreement, but in no event less than US \$250,000 per shipment.

See attached Terms and Conditions for additional details.

FOLLOWING SECTION TO BE COMPLETED BY RAZOR RENTS

Agreed to Payment Terms: _____

Are P.O.'s required for this vendor? Yes: _____ No: _____

Manager Signature (if needed): _____

PLEASE RETURN COMPLETED FORMS TO: corppayables@razorrents.com OR FAX TO: 330-630-1599

LEPPO, INC. STANDARD TERMS AND CONDITIONS OF PURCHASE

1. AGREEMENT OF PURCHASE. Unless otherwise provided in writing between Leppo, Inc. and its affiliates and subsidiaries, (collectively, "**Buyer**") and the seller ("**Seller**"), all purchases of products and services by Buyer from Seller are made expressly conditional upon these terms and conditions ("**Terms**"). The Terms, together with the purchase orders, specifications, and attachments thereto issued by Buyer ("**Other Documents**"), constitute the entire agreement between Buyer and Seller for each such purchase ("**Agreement**"). Any inconsistency between the Terms and the provisions in the Other Documents shall be resolved in favor of the provisions contained in the Other Documents. Seller's acknowledgement, commencement of performance to furnish the Products or Work, or any conduct by Seller which recognizes the existence of a contract hereof shall constitute acceptance by Seller of the Agreement/Terms. Additional or different terms in Seller's acceptance or other documents which vary from the Terms are hereby objected to and rejected. The Terms may be modified from time to time by Buyer upon notice to Seller and shall be binding for all purchases after the modification date. (a) "**Products**" mean all materials, equipment, supplies and other goods intended for Seller to provide under the Agreement; and (b) "**Work**" means all services, labor, data, and other obligations intended for Seller to perform or supply under the Agreement, together with supplies, installation related equipment, tools, transportation, and facilities.

2. WARRANTIES AND INSPECTION. Seller expressly warrants: (a) that the Products sold hereunder will conform to the specifications, drawings, samples, or other descriptions furnished to Buyer by Seller; will be of good design, material, and workmanship; will be free from defect; will be merchantable; will satisfactorily perform the functions for which intended; will be fit for their intended use; and will be free and clear of all liens, claims, pledges, charges and encumbrances; and (b) to perform the Work in a good and workmanlike manner, and in accordance with good industry practices. Seller shall furnish all materials, equipment, tools, labor, supervision, supplies, facilities, services and transportation necessary for the successful completion of the Work. Unless otherwise specified, all Products and Work will be subject to final inspection and acceptance at Buyer's plant. Payment by Buyer prior to final inspection and acceptance shall not constitute acceptance. Buyer may at its option hold rejected Products for Seller's instructions and at Seller's risk, or return them to Seller at Seller's expense.

3. REMEDIES. Notwithstanding prior inspection, payment for, or use of the Products, Buyer shall have the right to reject any Products which do not conform to the requirements of an order. If any Products or Work do not comply with the warranties set forth herein, Buyer may, at its sole option, and in each case at Seller's sole expense: (a) reject such Products or Work; (b) require Seller to repair or correct such Products or Work as necessary to render them in conformance with the foregoing warranties, and consistent with Buyer's time schedule; (c) return such Products or Work and receive a full refund of the contract price; or (d) make any corrections required to cause such Products or Work to fulfill the foregoing warranties and charge Seller for the costs incurred by Buyer thereby. Seller shall reimburse Buyer for all expenses reasonably incurred by Buyer in connection with a breach of any warranties set forth herein. The remedies set forth in the Agreement are cumulative and shall not preclude any other remedy available to Buyer at law or in equity.

4. AUDIT RIGHTS. Buyer shall have the right examine and audit the books and records of Seller to the extent necessary to verify Seller's performance, or the accuracy of any statement, charge, payment, or computation made, under the Agreement.

5. RELATIONSHIP OF THE PARTIES. In satisfying its obligations hereunder, Seller shall operate as and have the status of an independent contractor and shall not act as or be an agent or employee of Buyer. As an independent contractor, Seller shall be solely responsible for the end result of its work and as such shall maintain daily control over its workers and the means and methods used to accomplish the end result. Seller shall be solely responsible for the employment of workers and shall indemnify, defend and hold Buyer harmless from any claim, demand, loss, cost, expense, or suit alleging the violation or claimed violation of any local, state or federal law, rule or regulation relating to the safety and employment of workers, or requiring the employer to withhold taxes or similar charges from employees' pay. Nothing in the Agreement or in the performance of the Seller's obligations required hereunder shall be construed to create a partnership, joint venture or other joint business arrangement between Buyer and Seller.

6. DELIVERY. Time is of the essence in the Agreement. Invoicing, delivery terms, shipping and packing instructions shall be provided to Seller through an attachment to, or printing on the face of, the purchase order. Unless otherwise stipulated on the face of a purchase order or by Buyer in writing domestic orders shall be priced and shipped "FOB destination," and international orders shall be priced and shipped "DDP destination." All shipping terms shall have the meaning set forth in the Uniform Commercial Code for domestic sales or in INCOTERMS 2020, as published and promulgated by the International Chamber of Commerce, for international sales. Seller's failure to make timely delivery, or Seller's breach of any of the Terms/Agreement, shall constitute sufficient cause of Buyer at its option, in addition to any other remedy Buyer may have, to cancel the Agreement, in whole or in part, to refuse any Products or Work, and to charge Seller for any damages or losses Buyer may sustain as a result of Seller's default. Seller warrants title to all Products sold hereunder and bears the risk of loss or damages to the Products purchased under the Agreement until they are delivered in conformity with the Agreement at Buyer's delivery point specified in the purchase order. Upon such delivery, title shall pass from Seller and Seller's responsibility for loss or damage shall cease, except for loss or damages resulting from Seller's negligence. Passing of title shall not constitute acceptance of the Products by Buyer.

7. PRICE AND PAYMENT. The contract price or unit prices stated in the purchase order represent the fixed, full amount payable by Buyer under the Agreement. Unless otherwise specified in the purchase order, no additional charge will be allowed for labor, supervision, equipment, materials, supplies, tools, field and office overhead, facilities, utilities, services, transportation, packaging, cartage, and any other of Seller's costs. Unless otherwise specified in the purchase order, Seller shall pay all taxes, duties, licenses, permits, and all other fees and charges imposed by any governmental entity with respect to the Agreement. Payments by Buyer shall not be deemed evidence of acceptance by Buyer of the Products or the Work. If Seller's deliveries are behind the agreed upon schedule, Buyer may elect to have further deliveries made by express shipments and Seller shall bear the difference between freight and express shipping rates. If Buyer has a claim under the Agreement, or under any other agreement between Buyer and Seller, regardless of when it is discovered, Buyer may, without notice, withhold payment of, or set off the amount of its claim against any amount invoiced to it.

8. CHANGES. Buyer may at any time make changes to the scope of the Products or Work to be provided under the Agreement, the contract specifications, or the terms of shipment, packing, time or place of delivery, quantity, acceleration, or sequencing. Seller shall submit the proposed cost or credit to Buyer for any such changes within fifteen (15) working days after receipt of the written order for Buyer's approval. Such changes shall not proceed and shall not be binding upon Buyer without Buyer's written approval.

9. INDEMNITY. Seller shall indemnify, defend, and hold harmless Buyer, its subsidiaries and affiliates, and their respective agents, employees, successors, assigns, and indemnitees (the "**Indemnified Parties**"), from and against any and all losses, costs, damages, claims, liabilities, fines, penalties, and expenses (including, without limitation, attorneys' and other professional fees and expenses, and court costs) (collectively, "**Losses**"), which any of the Indemnified Parties may incur arising out of the Agreement, the Work or the Products, or the actions or omissions of Seller or its subcontractors under the Agreement, including, without limitation, Losses relating to: (a) actual or alleged bodily or mental injury to or death of any person; (b) damage to or loss of use of property of Buyer, Seller, any subcontractor, or any third party; (c) any contractual liability owed by Buyer to any third party; or (d) any breach of or inaccuracy in the covenants, representations, and warranties made by Seller under the Agreement.

10. INSURANCE. Seller shall procure and keep in force continuously during the term of this Agreement the following types of insurance: (a) commercial general liability insurance, including blanket contractual coverage, for bodily injury and property damage in the amount of \$1,000,000 per occurrence and annual aggregate limits; (b) workers' compensation with limits no less than the greater of (i) \$1,000,000, or (ii) the minimum amount required by applicable law; (c) automobile liability insurance covering owned, non-owned, and hired automobiles in the amount of \$1,000,000 combined single limit; (d) umbrella (excess) liability with limits no less than \$1,000,000; and (e) if providing hauling or transportation services, primary cargo insurance in an amount equal to the full value of the maximum quantity of goods expected to be transported at any one time under this Agreement, but in no event in an amount less than US \$250,000 per shipment, to compensate Seller, its vendors, suppliers and/or customers, consignee or other owner of the goods for any and all loss or damage to property or from property which was placed in the possession or control of Seller in connection with the services performed hereunder. Seller shall ensure that all insurance policies (i) be issued by insurance companies with a Best's Rating of no less than A-VII; (ii) provide that such insurance carriers give Seller at least 30 days' prior written Notice of cancellation or non-renewal of policy coverage; (iii) provide that such insurance be primary insurance and any similar insurance in the name of or for the benefit of Seller shall be excess and non-contributory; (iv) name Buyer, including, in each case, all successors and permitted assigns, as additional insureds; and (v) waive any right of subrogation of the insurers against Buyer. Seller shall provide Buyer with copies of certificates of insurance and policy endorsements for all insurance coverage required herein and shall not do anything to invalidate such insurance. This Section shall not be construed in any manner as waiving, restricting, or limiting the liability of either party for any obligations imposed under this Agreement (including but not limited to, any provisions requiring a party hereto to indemnify, defend, and hold the other harmless under this Agreement).

11. TERMINATION. Buyer may terminate all or any part of the Agreement if Seller: (a) breaches or threatens to breach any of the terms of the Agreement and such breach is not cured within ten (10) days of notice from Buyer; (b) fails to deliver Products or perform Work in connection with the Agreement; (c) fails to meet reasonable quality requirements so as to endanger timely and proper completion or delivery of Products; (d) enters or offers to enter into a transaction that includes a sale of a substantial portion of its assets or a merger, sale or exchange of stock/equity interests that would result in a change in control of Seller; (e) becomes insolvent, makes an assignment for the benefit of creditors, suffers or permits the appointment of a receiver, trustee in bankruptcy or similar officer for all or parts of its business or assets; or (f) avails itself of or becomes subject to any bankruptcy proceeding under the laws or any jurisdiction relating to insolvency or the protection of rights of creditors. In addition to any other rights of Buyer to cancel or terminate the Agreement, Buyer may, at its option, terminate all or any part of the Agreement at any time and for any reason by giving thirty (30) days' advance written notice to Seller. Seller shall not have any right to claim termination compensation unless Seller informs Buyer in writing within seven (7) days from the notice of termination that production of the Products had already commenced before receipt of the notice of termination. In such case, Buyer shall be entitled to choose between taking delivery of the Products already produced and compensating Seller for the reasonable costs already incurred. In the case of supply of Work, no other compensation shall be due than the payment of the Work already performed. Buyer's obligation upon termination under this Section will not exceed the obligation Buyer would have had to Seller in the absence of termination. Buyer will have no obligation for payment to Seller under this Section if Buyer terminates the Agreement or portion thereof because of a default or breach by Seller.

12. COMPLIANCE WITH LAWS. During the performance of the Agreement, Seller shall strictly comply with all federal, state, and local laws, rules and regulations, administrative and executive orders, and government procurement regulations applicable to the Products or Work and the Agreement ("**Laws**"). Seller warrants that none of the Work, the Products provided to Buyer nor their manufacture, fabrication, construction, transportation or use, shall violate or cause Buyer to be in violation of any Laws.

13. INTELLECTUAL PROPERTY RIGHTS. The Work and all data associated with the Work shall become the property of Buyer and Buyer shall own all intellectual property rights therein (including the rights to any patent, trademark or service mark, trade secret, and copyright therein). Seller agrees that any materials and works of authorship conceived by Seller during the term of the Agreement that pertain in any material respect to the Work shall be done as "work made for hire." Seller warrants that the Products furnished hereunder, and the normal use thereof, do not infringe or misappropriate any patent, copyright, trademark, service mark, trade secret, or other intellectual property right of any third party. Seller will indemnify, defend, and hold harmless Buyer against any losses arising out of any suit or proceeding alleging that the Products infringe or misappropriate any patent, copyright, trademark, service mark, or trade secret.

14. LIMIT OF LIABILITY. IN NO EVENT SHALL BUYER HAVE ANY LIABILITY, WHETHER BASED ON CONTRACT, TORT (INCLUDING NEGLIGENCE OR STRICT LIABILITY), WARRANTY OR ANY OTHER LEGAL OR EQUITABLE GROUNDS, FOR ANY PUNITIVE, CONSEQUENTIAL, INDIRECT, EXEMPLARY, SPECIAL OR INCIDENTAL LOSS OR DAMAGE ARISING FROM OR RELATED TO THE AGREEMENT, INCLUDING LOSS OF DATA, PROFITS, INTEREST OR REVENUE OR INTERRUPTION OF BUSINESS, EVEN IF BUYER HAS BEEN INFORMED OF OR MIGHT OTHERWISE HAVE ANTICIPATED OR FORESEEN THE POSSIBILITY OF SUCH LOSSES OR DAMAGES.

15. MISCELLANEOUS. (a) The Agreement is to be governed by the substantive laws of the State of Ohio. The parties hereby expressly exclude the applicability of the United Nations Convention on Contracts for the International Sale of Goods, if the same would otherwise apply here. Seller agrees that any legal suit, action or proceeding arising out of or relating to the Agreement shall be in a State or Federal Court in the County of Summit, State of Ohio. Seller waives any objection which it may have now or hereafter to the laying of such venue and hereby irrevocably submits to said jurisdiction. (b) Seller may not assign any rights or claims, or delegate any duties under the Agreement, in whole or in part, without the prior written consent of Buyer, which may be withheld at Buyer's sole discretion. In the event of any assignment or delegation permitted hereunder, Seller shall continue to be liable for the performance of its obligations hereunder. (c) No waiver of a breach of any provision of the Agreement shall be effective to discharge in whole or in part any claim or right arising out of such breach unless such waiver is in writing and signed by Buyer. (d) In the event that any provision hereof shall be illegal, invalid or unenforceable, it shall not affect the legality, validity or enforceability of any other provision hereof and such illegal, invalid, or unenforceable provision shall be interpreted and modified by the parties so as to eliminate such illegality, invalidity or unenforceability.

Seller Entity: _____
Date: _____

Signature : _____
Title: _____

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"/> 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 ►
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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.