



# POS/Terminal Broker Application

TPC Rep: \_\_\_\_\_

Please take a moment to complete the following form so we might better understand your business and commercial leasing needs.

<b>Broker Information</b> <input type="checkbox"/> CORPORATION <input type="checkbox"/> LLC <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> SOLE PROPIETORSHIP				
Business Name/Legal Name				
DBA Name				
Address				
City			State	Zip Code
Phone Number		Fax Number		Tax ID Number
Contact Name			Title	
Website Address			Email Address	
Annual Lease Volume (\$)	Average Size Sale (\$)	Annual Sales (\$)	Yrs in Bus.	# of Employees
Leasing Association Membership <input type="checkbox"/> ELA <input type="checkbox"/> EAEL <input type="checkbox"/> UAEL <input type="checkbox"/> NAELB				
Are there additional locations? <input type="checkbox"/> YES <input type="checkbox"/> NO		Is Company related to other Companies? (Parent, Sister, etc)		
If Yes, how many?				
Describe Company Structure				
<b>Current Funding Sources</b>				
Source		Contact		Phone
Source		Contact		Phone
Source		Contact		Phone
<b>Principal / Owner Information</b>				
Name		Title	SSN	
Address		City	State	Zip Code
Phone Number	Mobile Phone	Email Address		
Would you like to receive emails from TPC? <input type="checkbox"/> YES <input type="checkbox"/> NO				

\*Review of Principal information may include a soft credit inquiry which will not affect the Principal's credit score.



## POS/Terminal Broker Application

**InfoHub™:** Enrolling in TimePayment’s InfoHub™ allows you to process lease application online, providing a decision in minutes.

### AUTHORIZATION, REPRESENTATIONS AND WARRANTIES

I hereby authorize and consent to TimePayment Corp. (hereinafter, “TPC”) and its affiliates, regarding both this application, along with any resulting Customer account application, to investigate and/or obtaining credit reports, employment history, trade references and other information – including information that would validate the authenticity of my company’s bank account, which I may be providing to TPC for the purpose of TPC funding my company on approved equipment lease, equipment rental, software rental, monitoring service, or transactions.

I authorize TPC and the above-mentioned financial institution to deposit all funds payable to me automatically to my checking account(s). I also authorize adjusting entries, as they may be required. I understand that Direct Deposit may be altered by providing three weeks written notice to TPC. As the applicant broker seeking funding from TimePayment (“TP”) and seeking access to TP’s InfoHub™ portal (applicant broker hereafter referred to as “I,” “my,” or “my company”), I hereby certify that the information provided above is true and I agree that I, and any and all of my employees, sales representatives, and agents whom I may create an additional InfoHub™ user profile for (“Additional Users”), shall safeguard my InfoHub™ password and access to my account. I and my Additional Users further agree to indemnify and hold TPC harmless from any and all damages, losses, and liabilities incurred or suffered as a result of, or incident to, any action by persons other than TPC’s employees. I and my Additional Users also agree to use the InfoHub™ system only for its stated purpose and that failure to do so may result in the immediate termination of my company’s access to InfoHub™.

I hereby warrant and represent that: (a) When I, or my Authorized Users, receive signed applications for prospective TPC equipment lessees, equipment renters, software renters, or, if applicable, subscribers of alarm monitoring services (all herein referred to as, Customers), such customers credit applications shall authorize TPC to perform a credit check on those Customers and (b) to the best of my knowledge, the information provided in the Customer credit application shall not be false, inaccurate, or misleading.

Under penalties of perjury, I certify that: The Taxpayer Identification Number (TIN) on this form is correct; I am not subject to backup withholding due to failure to report interest and dividend income; and I at least 18 years of age, and a U.S. Citizen or permanent resident alien.

The Internal Revenue Service does not require your consent to any provision of this document other than the certifications required to avoid backup withholding.

Facsimile signatures shall be deemed as fully enforceable valid signatures as if such signature were an original signature as of the date executed.

Required copy of valid Driver’s License or other State/Federal Issued ID included

Signature	Date
Name	Title
Email	

**A signature is required for TimePayment Corp. to process your application.**

For questions or assistance with this form, please contact our team at [clientservices@timepayment.com](mailto:clientservices@timepayment.com), or call us at (844) 401-2639.



200 Summit Drive, Suite 100, Burlington, MA 01803

## Broker ACH and Credit Card Authorization

### Broker Information

Name (Please Print) \_\_\_\_\_

Broker's Company Name \_\_\_\_\_

Social Security # / Federal Tax ID # \_\_\_\_\_

Broker Code \_\_\_\_\_

Phone Number \_\_\_\_\_

Email Address \_\_\_\_\_

Bank Name \_\_\_\_\_

Branch/Phone Number \_\_\_\_\_

City / Town \_\_\_\_\_

State \_\_\_\_\_

Zip \_\_\_\_\_

### Authorization

I authorize TimePayment Corp. ("Lessor") and the financial institution named above to deposit all funds payable to the Broker listed above automatically to the ACH below account. Upon notification, Broker will pay Lessor for amounts that Broker may owe due to chargebacks. Broker understands that a chargeback will be processed in the event that: (1) Vendor fails to deliver the equipment to the lessee within twenty days of the initial funding (unless an extension has been granted to Broker in writing by Lessor); (2) the lessee cancels its order for any of the equipment prior to shipment, fails to accept the equipment without conditions, or rejects any of the equipment upon delivery; and/or (3) the transaction is found to be unenforceable as a result of a fraud, forgery or misrepresentation made by a representative of Vendor or Broker. Broker understands that in the event Broker does not remit the amount of the chargeback within five (5) days of the notice from Lessor, Lessor reserves the right to chargeback the funds via the credit card listed below. Broker understands that Direct Deposit may be changed with three weeks written notice to Lessor. During the prenote/change period Lessor will automatically send disbursements by check. By signing below, I affirm that I am authorized to execute this Broker ACH Authorization form on behalf of the above-named Broker.

Authorized Signature \_\_\_\_\_

Date \_\_\_\_\_

### ACH Account Information

Routing Number \_\_\_\_\_

Account Number \_\_\_\_\_

Wire Routing Number (if different) \_\_\_\_\_

### Credit Card Authorization for Charge Back Balances

Credit Card-Direct Debit Card Type

VISA

MasterCard

AMEX

Discover

Name as it appears on the Card \_\_\_\_\_

Credit Card Account # \_\_\_\_\_

Expiration Date \_\_\_\_\_

Authorized Signature \_\_\_\_\_

Date \_\_\_\_\_

Please return this form to [clientservices@timepayment.com](mailto:clientservices@timepayment.com) with a copy of a voided check to ensure proper set up.

## POS/TERMINAL MASTER REFERRAL AGREEMENT FOR BROKER

This Master Referral Agreement For Broker Desk (“Agreement”) is entered into on \_\_\_\_\_ by and between **TimePayment Corp.** (“TPC”) whose principal place of business is 200 Summit Drive, Suite 100, Burlington, MA 01803 and [Broker Company’s legal name] \_\_\_\_\_ (“Broker”) at \_\_\_\_\_ [Street Address/City/State/Zip].

**WHEREAS** Broker among other activities, engages in the business of assisting clients who seek lease financing to acquire various types of equipment;

**WHEREAS** TPC among other activities, engages in the business of providing equipment lease and other types of product financing for clients seeking to acquire certain types of equipment;

**WHEREAS** TPC and Broker desire to establish a nonexclusive master referral program on the terms and conditions set forth in this Agreement (the “Referral Program”); and

**NOW, THEREFORE**, TPC and Broker agree as follows:

1. **Referral.** Broker will at Broker’s own cost and expense, unless otherwise agreed to in writing, perform those services as may be necessary to prepare, process and submit to TPC completed and signed applications from prospective customers located in the United States who seek approval for equipment lease or other types of product financing. Broker agrees to put all applications, documentation, and all other information to be utilized in connection with the solicitation, procurement and processing on forms provided by or in a format approved by TPC. For each application, Broker agrees to fully inform TPC of all material information known to Broker concerning such application, including, without limitation, specific information about the applicant, the prospective equipment, and/or the prospective dealer. TPC or its designee(s) will administer the Leases.

2. **Review of Referral.** TPC will promptly review all applications received under the Referral Program for approval or rejection or whether additional information is required. TPC will communicate to Broker whether an applicant has been approved or rejected, including TPC’s conditions for approval. Broker will promptly communicate same to the applicant. Broker understands that TPC is not a credit reporting agency and that TPC will determine in its sole and absolute discretion whether or not to approve any applicant for equipment lease or other product financing. If applicable laws or regulations require certain notices be provided to the applicant, including but not limited to disclosure of the right to request specific reasons for credit denial and notice of action taken and statement of reasons for such, Broker promises that all such notices will have been or will be provided to the applicant at the appropriate time, as required. For purposes of this Agreement, each applicant whose application is processed under the Referral Program and then approved by TPC for equipment lease

or other product financing under the Referral Program will be identified as a “Lessee,” the equipment lease or other financing TPC enters into with a Lessee will be identified as a “Lease,” and the equipment and/or other products subject to a Lease will be identified as “Equipment.” Each of TPC’s approvals will be valid for thirty (30) days unless otherwise stated in TPC’s notice of approval. However, TPC can withdraw an approval at any time prior to funding if there is a material adverse change in the business or financial condition of the applicable Lessee or of the dealer of the Equipment (the “Referral Program Dealer”). All Referral Program Dealers will be subject to approval by TPC. TPC will periodically update the Broker’s Referral Program Dealers list to reflect only those that continue to be active. TPC will consider a Referral Program Dealer active if they have funded a transaction in the last ninety (90) days. TPC may approve Referral Program Dealers determined by TPC, in its sole discretion, to be a National Account (more than one office in one state) with the understanding that such Referral Program Dealers are not subject to Section 12 of this Agreement. TPC will supply Broker with TPC’s rates, which will not include any broker fees, to be used by Broker to determine the pricing for Leases. TPC may change such Lease rates upon notice to Broker.

3. **Compensation.** TPC will pay to Broker referral fees for each Lease funded under the Referral Program. Unless TPC specifies and approves a different fee arrangement, TPC will pay Broker referral fees not to exceed 15% of the funded amount of the Equipment. TPC shall not be liable for any expenses incurred by Broker in connection with any of its activities under the Referral Program. There is no agreement between TPC and Broker for rebate, bonus or other payments not reflected herein, and no such other rebate, bonus or other payment has been or will be made.

trademark(s) or servicemark(s) of the other party without written approval from the other party of the form and content of such materials.

**5. Relationship of Parties.** It is expressly acknowledged by the parties that Broker is an “Independent Contractor” and nothing in this Agreement is intended or shall be construed to (i) create a partnership or joint venture between the parties, or any affiliate, employee, officer, agent, associate of any of the parties, (ii) causes either party, or any affiliate, employee, agent or associate of either party to be responsible in any way for the debts, liabilities or obligations of the other party, or (iii) to constitute an employer-employee relationship between the parties. Broker shall be responsible for the payment of all taxes related to its Broker referral fees.

**6. Representation and Warranties.** Broker represents, covenants, and warrants to TPC as follows:

- (a) Neither Broker, nor the participating Referral Program Dealer(s), through any act or omission has done or will do anything that would impair the value of a Lease and/or the Equipment thereunder, including TPC’s right to receive payments thereunder and/or realize the residual value associated therewith.
- (b) Neither Broker, nor the participating Referral Program Dealer(s), will submit to TPC applications from prospective Lessee’s where the Equipment is to be financed in conjunction with any Business Opportunity solicitation or where the predominant purpose of the financing is for a Business Opportunity or Business Venture. “Business Opportunity” or “Business Venture” shall include any written or oral business arrangement, however denominated, that: (i) is covered by the Federal Trade Commission’s Franchise and Business Opportunity Rule; or (ii) is a purported profit making venture (e.g. multilevel marketing programs, pyramid schemes, buyers’ clubs, coupon clipping programs, investment opportunities, etc.), regardless of how participation in the venture is characterized (e.g. as investors, members, donors, etc.), seminar, or promotion that seeks to induce lessees to make money through business or investment, or a similar intangible item.
- (c) Broker will not, without TPC’s prior written consent, amend or modify any terms of the Lease, request or accept any payments owed under the Lease, or request or accept the return or surrender of the Equipment.
- (d) The Lease has been executed by the Lessee named therein and is valid, binding, and enforceable in accordance with its terms.
- (e) The Equipment has been delivered to the Equipment location and the Equipment specified on the Lease, has been unconditionally accepted by the Lessee, and was new at the time of delivery (unless otherwise

disclosed to TPC in writing at the time of the initial submission of the application).

- (f) The application associated with the Lease reflects a bona-fide stand-alone transaction and was not part of a larger transaction, which the applicant had requested.
- (g) Broker is acting solely on its own behalf and is not acting as a “super broker” or “co-broker” as those terms are generally understood in the equipment leasing industry with respect to the placement of the transaction embodied in the Lease.
- (h) The Lease is not connected or linked to any merchant processing agreements, service agreements or any side agreement with the Lessee and/or Guarantor.
- (i) The invoice for the Equipment and any related costs is genuine, unaltered, and accurately reflects the Equipment sold under the Lease.

**7. Remedies.** If Broker breaches any of its representations, warranties, agreements, obligations, or covenants contained in this Agreement and such breach continues for a period of ten (10) days after TPC provided Broker with written notice of such breach, then Broker shall immediately upon TPC’s demand, purchase the Lease(s) to which such breach pertains from TPC for an amount equal to TPC’s remaining “Investment Balance.” As used in this Agreement, TPC Investment Balance means the sum of (a) all accrued and unpaid lease payments under the Lease plus accrued interest and late charges as provided therein; and (b) the total non-accrued and unpaid lease payments for the then remaining lease term (discounted to present value at a rate of 4% per annum); and (c) TPC’s booked residual value for the Equipment; and (d) all other reasonable costs and expenses TPC incur plus any applicable taxes. TPC will then assign to Broker, without representation or warranty, TPC’s interest in the Lease and transfer to Broker AS-IS, WHERE-IS, any interest TPC has in the related Equipment. Broker also agrees that TPC may exercise any other right or remedy available to it hereunder, at law or in equity and rescind any pending Lease approvals, in addition to any other available rights or remedies.

**8. Indemnification.** Broker will defend, indemnify and hold harmless TPC from and against any and all demands, claims, causes of actions, cost and expense, loss, liability, damage or expense of any kind including but not limited to disbursements and fees of counsel to TPC incurred by TPC as result of, arising from or in connection with or otherwise relating to (a) any breach by Broker of any of representations, warranties, agreements, obligations or covenants set forth in this Agreement; or (b) any negligent or wrongful act or omission of Broker or its employees and/or agents. TPC will defend, indemnify and hold harmless Broker from and against any and all demands, claims, causes of actions, cost and expense, loss, liability,

damage or expense of any kind including but not limited to disbursements and fees of counsel to Broker incurred by Broker as a result of, arising from or in connection with or otherwise relating to (c) any breach by TPC of any representations, warranties, agreements, obligations or covenants set forth in this Agreement; or (d) any negligent or wrongful act or omission of TPC or its employees and/or agents. Broker understands that all of its duties and obligations relating to or arising under this Agreement extend to any person or entity acting on its behalf. If Broker delegates any responsibilities under this Agreement, Broker will still remain fully responsible for the resulting acts or omissions, as if Broker had directly taken or failed to take such actions. In no event will TPC or Broker be liable for any indirect, special, incidental, or consequential losses or damages arising out of or associated with this Agreement, including but not limited to lost profits or revenue, whether claims for such losses are based on contract, tort, or otherwise.

**9. Personal Information.** "Personal Information" includes, but is not limited to, an individual's first name and last name or first initial and last name in combination with any one or more of the following: (a) Social Security Number; (b) Driver's license number or state-issued identification card number; (c) Financial account number, or credit or debit card number, with or without any required security code, access code, personal identification number or password, that would permit access to an individual's financial account. Broker represents and warrants that it has undertaken reasonable safeguards consistent with industry standards and regulatory requirements to maintain the security and confidentiality of Personal Information. In the unlikely event of an unauthorized disclosure, acquisition, or use of Personal Information by the Broker, the Broker assumes full responsibility for any required notification and/or remedies pursuant to any rule of law.

**10. CCPA Compliance.** With respect to each Lease referred between the parties under this Agreement, in connection with any customer located in the state of California or in connection with which the collateral will be located in the State of California (in each case, a 'California Transaction'), each party represents and warrants that it is in aware of and will abide by all the California Consumer Privacy Act (CCPA) and related regulations. Each party will assist the other in CCPA obligations, including fulfilling any valid deletion requests.

**11. Termination of Agreement.** At any time, upon TPC's sole discretion, TPC may terminate funding to Broker, change the rate factors used under TPC's leasing program, make changes to TPC's equipment leasing scoring model or change the acceptable credit quality,

credit mix, or equipment mix profile. In addition, at any time, upon TPC's sole discretion, in the event of poor portfolio performance of the Leases referred to TPC under this Agreement, TPC may change the parameters of Section 13 of this Agreement to include additional months beyond the currently stated one monthly payment to as many as six monthly payments upon written notice to Broker. Notwithstanding anything to the contrary, either party may terminate this Agreement by providing five (5) business days written notice to the other party, however, each party's rights and obligations will remain in effect for all Leases approved or entered into prior to the date of termination.

**12. Non-solicitation of Referral Program Dealers.** TPC agrees that it will not knowingly solicit leasing business directly from Broker's existing Referral Program Dealers. The preceding sentence shall not apply, however, in the event that TPC can demonstrate that (a) TPC had a pre-existing business relationship with such Referral Program Dealer, (b) the Referral Program Dealer independently initiated contact with TPC, (c) such business opportunity or relationship is otherwise independently sourced or originated by TPC without utilizing information transmitted or revealed through this Referral Program, or (d) the Referral Program Dealer is determined by TPC, in its sole and absolute discretion, to be a National Account (as defined in Section 2 of this Agreement). The obligations of TPC under this Section, if any, cease upon termination of this Agreement.

**13. Lease Chargebacks.** TPC reserves the right to charge Broker back for all amounts owed under the Lease, damages and/or reasonable expenses it may incur for Broker's violations of any provision of this Agreement, for any claim by the Lessee or Guarantor of misrepresentation, fraud, or forgery which TPC determines is valid, or upon the failure of a Lessee to make at least one (1) full monthly payment beyond any advance payment or payment due at signing, down payment, documentation fee, security deposit and/or if the Lessee's first authorized payment is declined or bounces (provided the reason for the decline was not due to TPC's error). For any chargeback, Broker will pay TPC the amount funded, paid to Broker, plus reasonable expenses, less any advance payments or other payments actually received by TPC. These amounts will be due and payable immediately after TPC's notice to Broker and TPC may offset any amount due, or future amounts to become due, to Broker and/or Broker's affiliated entities from TPC to satisfy Broker's obligation and shall be separate from transfers pursuant to any reserve or loss/destruction reimbursements. In the event the chargeback is not resolved by Broker within ten (10) days of the notice to Broker, TPC reserves the right to chargeback the funds via an offset to future funding, via any credit card it may

have on file for Broker or via an ACH debit to any account it may have on file for Broker. Upon receipt of the funds, TPC will thereupon assign the Lease to Broker without recourse. Payments from Lessees are applied to late fees and collection costs first and then to overdue monthly payments.

**14. Photocopy or Electronic Versions.** A photocopy or an electronically executed copy of this Agreement shall be deemed and considered binding and enforceable as an original.

**15. Confidentiality.** During and after the term hereof, Broker shall not disclose to any person (other than an employee or agent of TPC or any affiliate thereof entitled to receive the same) any confidential information relating to the business of TPC or any such affiliate, without TPC’s consent, or until such information ceases to be confidential. Notwithstanding the foregoing, Broker shall not be precluded from disclosures regarding TPC or any affiliate where made pursuant to compulsory legal process or when otherwise required by an appropriate governmental agency.

**16. Assignment and Waiver.** Neither party may assign this Agreement, or any payments or fees due, or delegate any duties without the written consent of the other party. The waiver of any provision of this Agreement shall be invalid unless in writing signed by the party making the waiver. The delay on the part of either party in exercising any right, power or privilege under this Agreement shall not operate as a waiver or otherwise modify the terms of this Agreement.

**17. Entire Agreement and Modification.** This Agreement constitutes the entire agreement between Broker and TPC and supersedes all prior and

contemporaneous agreements, conversations, and representations. This Agreement may only be modified by means of a writing signed by both Broker and TPC.

**18. Notices.** All notices under this Agreement shall be in writing and be delivered by certified mail, postage paid to the intended recipient at its address shown on the first page of this Agreement, or at such other address as may be specified in writing by that party. Broker agrees that Broker shall inform and keep TPC fully informed of any litigation, investigations, actions, or claims filed or threatened to be filed against Broker regarding the Equipment, any Lease(s) referred to TPC, interactions with Lessees, or Broker’s business activities as related to this Agreement.

**19. Governing Law.** This Agreement shall be governed and construed in accordance with the laws of the Commonwealth of Massachusetts, without giving effect to the principles of conflict of laws.

**20. Arbitration.** The parties to this agreement will submit all unresolved disputes arising under this Agreement to binding arbitration in Boston, Massachusetts before a single arbitrator of the American Arbitration Association (“AAA”). The arbitrator shall be selected by application of the rules of the AAA, or by mutual agreement of the parties, except that such arbitrator shall be an attorney admitted to practice law in the Commonwealth of Massachusetts. No party to this Agreement will challenge the choice of law, jurisdiction or venue provisions as provided in this Agreement. Nothing contained herein shall prevent a party from obtaining an injunction.

**IN WITNESS WHEREOF**, the parties have caused their duly authorized representative(s) to execute this Agreement as of the date first set forth above.

**TIMEPAYMENT CORP.**

**BROKER COMPANY**

By: \_\_\_\_\_  
(Signature)

By: \_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Name)

\_\_\_\_\_  
(Name)

\_\_\_\_\_  
(Title)

\_\_\_\_\_  
(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](http://www.irs.gov/FormW9) for instructions and the latest information.

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

## 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.

<b>Social security number</b>											
				-			-				
<b>or</b>											
<b>Employer identification number</b>											
				-							

## 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.

<b>Sign Here</b>	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](http://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-DIV (dividends or 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 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 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 <sup>1</sup>	Generally, exempt payees 1 through 5 <sup>2</sup>
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

<sup>1</sup> See Form 1099-MISC, Miscellaneous Income, and its instructions.

<sup>2</sup> 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](http://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](http://www.irs.gov/Businesses) and clicking on Employer Identification Number (EIN) under Starting a Business. Go to [www.irs.gov/Forms](http://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](http://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.