



POS/Terminal Vendor Application

TPC Rep: _____

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

Vendor Information					<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				
Contact Name						Title		
Website Address				Email Address				
Annual Lease Volume (\$)	Average Size Sale (\$)	Annual Sales (\$)		Yrs in Business	# of Employees			
Prior Industry Experience								
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								
Current Funding Sources								
Source			Contact			Phone		
Source			Contact			Phone		
Source			Contact			Phone		
Principal / Owner Information								
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 Vendor 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 vendor seeking funding from TimePayment (“TP”) and seeking access to TP’s InfoHub™ portal (applicant vendor 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, or call us at (844) 401-2639.



200 Summit Drive, Suite 100, Burlington, MA 01803

Vendor ACH and Credit Card Authorization

Vendor Information

Name (Please Print)

Vendor's Company Name

Social Security # / Federal Tax ID #

Vendor 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 Vendor listed above automatically to the ACH below account. Upon notification, Vendor will pay Lessor for amounts that Vendor may owe due to chargebacks. Vendor 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 Vendor 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. Vendor understands that in the event Vendor 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. Vendor 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 Vendor ACH Authorization form on behalf of the above-named Vendor.

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 with a copy of a voided check to ensure proper set up.

VENDOR AGREEMENT

Vendor Business Form (check one): <input type="checkbox"/> CORP <input type="checkbox"/> LLC <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> SOLE PROP.		
Vendor Name:		
Street Address:		
City:	State:	Zip Code:
Business Phone:		Fax:
Email:		Effective Date:

This document states our agreement (“Agreement”) concerning the lease programs to be furnished by TimePayment Corp. referred to below as "TPC," with its principal offices at 200 Summit Dr., Suite 100, Burlington, MA 01803 and the above named Vendor referred to below as "you," “your” or "your company." We agree as follows:

1. From time to time you will submit to TPC applications for lease credit approval covering business equipment your company sells. Authorization for approved applications expires 30 days from application entry date unless otherwise approved in writing by TPC to grant you an extension. You shall perform such services on behalf of your customer and not as an agent of TPC. Nothing in this Agreement shall be deemed to create a partnership or joint venture between you and TPC or constitute you as the agent of TPC. You agree not to act as, or represent yourself as, an agent, partner, or joint venture of TPC, and you agree to disclose in writing and in oral sales presentations that the lease financing contract is with TPC and not with you. You have no authority to incur any obligations or to make any statements on behalf of TPC or alter the terms of the TPC contracts.

2. You must present TPC with a complete lease package within 30 days of authorization to receive funding. A completed lease package must include: 1) a signed TPC lease application; 2) the most recent original version of the TPC Non Cancelable Equipment Lease Agreement (referred to below as Lease) which contains Equipment listed from TPC’s Approved Equipment List, with all shaded areas completely and accurately filled in and the appropriate signatures reflecting a Lessee signature and/or Personal Guarantor signature, if applicable, dated within the past 30 days; 3) verification of the Lessee’s signature in the form of a legible copy of a current driver’s license or current Federal or State issued identification card; 4) your detailed invoice for the business equipment equal to the funded amount of the Lease; 5); any other documents, instruments, verifications, or certificates requested by TPC to protect TPC’s interests. An insurance binder covering the value of the business equipment that names TPC as the loss payee may also be submitted at this time. If any of the above document requirements or deadlines are not adhered to, any application and/or authorization expires.

3. You understand and agree that, upon receipt of the materials required in #2 above, TPC will conduct a verification (either via telephone call or via an online process) with the Lessee and/or Guarantor or accept a TPC written delivery and acceptance verification form “Equipment Acceptance Form” from the Lessee and/or Personal Guarantor (such form will only be accepted if signed after the equipment has been delivered and inspected). Such call or written Equipment Acceptance Forms must be satisfactorily completed (at TPC’s sole determination) within twenty (20) days of TPC’s receipt of the Lease and prior to the expiration of the credit authorization.

4. You warrant that each Lease you submit: 1) will be properly executed by the Lessee and Guarantor(s) and that the person signing on behalf of the Lessee has the requisite authority to enter into such Lease; 2) will have all shaded areas completely and accurately filled in prior to execution by the Lessee and Guarantor; 3) that no promises or representations have been made by you, your employees or your agents, to the Lessee and/or Guarantor which are not contained in or contradict the express terms of the TPC written Lease; 4) no part of the funds required to commence the Lease has been or will be loaned, rebated or advanced by you to or on behalf of Lessee; 5) the Lease is not in default by you or the Lessee; 6) the TPC Lease

as executed by the Lessee will be the only Lease executed covering the Equipment to be leased; 7) you have good and marketable title to the Equipment which is subject to the Lease, free and clear of any and all liens, charges, encumbrances, mortgages, pledges, security interests and claims of any kind; 8) following the transfer of the Lease and Equipment to TPC, TPC will have good title to the Equipment, free and clear of any such liens and encumbrances; 9) the Equipment described in the Lease is not defective and has been delivered to and/or installed and accepted by the Lessee under the express terms and conditions of the Lease; 10) the invoice is genuine, unaltered and accurately reflects the Equipment sold under the Lease and the Lease is a valid and binding obligation, enforceable in accordance with the stated terms without alteration; 11) you have not agreed to any modification or waiver of the Lease terms without the express written consent of an authorized employee of TPC; 12) that you have left a copy of the completed and accurately filled in Lease with the Lessee and Guarantor; 13) that you have not and/or will not participate in or exert influence over TPC's telephone verification with the Lessee and/or Guarantor; 14) is not connected or linked to any merchant processing agreements, service agreements or any side agreement with the Lessee and/or Guarantor; and 15) your business activities in the preparation and execution of all Lease documents, your acquisition of the Equipment, and your interactions with Lessee are in compliance with all applicable laws, statutes, ordinances, rules and regulations (whether federal, state or local) and you possess any and all permits, licenses and consents as may be necessary in connection therewith.

5. You agree that you shall, in connection with each Lease submitted to TPC, inform, and keep TPC fully informed of all material information known to you concerning the Lease, the proposed Lessee, or the Equipment including any changes occurring or learned of following submission of a Lease. Such information will, without limitation, include Lessee's financial viability, Lessee's intention, or expectation to move locations, or to comply with the terms and provisions of the Lease, and Lessee's truthfulness and correctness with respect to information Lessee has provided. You agree that you shall inform and keep TPC fully informed of any litigation, investigations, actions, or claims filed or threatened to be filed against you regarding the Equipment, any Lease(s), interactions with Lessees, or your business activities as related to this Agreement.

6. During the term of the Lease and any renewal periods, you shall not accept collections or seek to collect amounts payable under a Lease from Lessees (any payment you receive from a Lessee with respect to a Lease transaction will be received in trust for TPC and will be remitted to TPC in the same form received within ten (10) days of receipt), repossess or consent to the return of leased equipment without the express prior written consent of an authorized employee of TPC, send or deliver any notice to the Lessee and/or Guarantor with respect to the Lease, interfere with the business relationship between TPC and Lessee and/or Guarantor, or provoke the termination of the Lease.

7. You shall not submit any applications or Leases to TPC for a) business software; b) software licenses; or c) franchise or business opportunities, nor will you submit applications or Leases for approved equipment where the predominant purpose of the lease financing is for business software, software licenses, or franchise or business opportunities. You shall not submit any applications or Leases that emanated, either directly or indirectly, out of a seminar or infomercial or other transactions commonly known as "get rich quick" schemes.

8. You will perform or cause to be performed, at no cost to TPC, all maintenance and service on the Equipment required under applicable warranties or maintenance contracts. After the expiration of such warranties and/or any maintenance contracts, you will perform or cause to be performed all maintenance and service on the Equipment reasonably requested by TPC at reasonable costs.

9. The parties agree that the term of this Agreement shall extend for two (2) years from the Effective Date ("Initial Term"). During the Initial term, you agree that you will not submit lease applications to any other equipment leasing company or equipment financing provider.

10. TPC reserves the right to charge you back for all amounts owed under the Lease, damages and/or reasonable expenses it may incur for your 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, you will pay TPC the amount funded, paid to you, 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 you and TPC may offset any amount due, or future amounts to become due, to you and/or your affiliated entities from TPC to satisfy your obligation and shall be separate from transfers pursuant to any reserve or loss/destruction reimbursements. In the event the chargeback is not resolved by you within ten (10) days of the notice to you, TPC reserves the right to chargeback the funds via an offset to future funding, via any credit card it may have on file for you or via an ACH debit to any account it may have on file for you. Upon receipt of the funds, TPC will thereupon assign the Lease to you without recourse. Payments from Lessees are applied to late fees and collection costs first and then to overdue monthly payments.

11. You agree to indemnify and hold TPC and its officers, directors, employees, attorneys, consultants, affiliates and assigns harmless from all losses, damages, liabilities and expenses (including reasonable attorney's fees and court costs) which may result from any claim, action, suit, investigation, or legal proceeding arising out of any action or omission by you, your agents, agent offices, parents, affiliates, subsidiaries, employees, servants and representatives, in connection with the execution of the Lease, any representation or warranty made to the Lessee and/or Guarantor, any other claim of any nature arising out of the leasing of the Equipment to the Lessee, or arising from your conduct.

12. You agree that if TPC approves any other dealer codes for you and/or your affiliates that TPC will have the right to offset any chargebacks arising out of the Lease originations from you and/or your affiliates from any of the affiliated dealer codes. Affiliates include any entity, which you own or control, which owns or controls you or which shares common ownership with you.

13. No waiver of any provision of this Agreement nor consent to any departure by either party to the terms and conditions of the Agreement shall be effective unless the same is given in writing and signed by an Officer of the other party and then such waiver or consent shall only be effective in accordance with the terms and limitations set forth in that writing. No delay by either party in enforcing its right under this Agreement shall constitute a waiver of those rights.

14. At any time, upon TPC's sole discretion, TPC may terminate funding to you, 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 10 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 you. TPC may terminate this Agreement at any time for any violation of any provisions of this Agreement or for any other reason by written notice sent via letter, fax, or e-mail. No termination will affect the obligations of either party with respect to Lease transactions entered into and executed by TPC before the date of termination.

15. If you elect to participate in TimePayment's InfoHub you agree to safeguard your password and access to your account and 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 employees. You further agree to use the system only for its stated purpose of automating the application and Lease approval process. Failure to do so may result in the immediate termination of your access to TimePayment's InfoHub. If you are being set-up with web integration services that would allow you to communicate and exchange source code with TPC ("Web Services"), you shall not, under any circumstances, through applications or otherwise, use the Web Service or Web Service Data or any information stored or transmitted using the Web Service, in any manner that does, or could potentially, undermine the security of the Web Service. In addition, you shall not attempt to interfere with, modify, or disable any features, functionality or security controls of the Web Service, defeat, avoid, bypass, remove, deactivate, or otherwise circumvent any protection mechanisms for the Web Service, or reverse engineer, decompile, disassemble, or derive source code, underlying ideas, algorithms, structure, or organizational form from the Web Service, including, but not limited to, TPC's proprietary credit scoring model. Whether or not you currently

possess a test website to fully and adequately support and safeguard the online shopping e-commerce web services from TPC, you hereby represent, warrant, and acknowledge, as follows: 1) that you shall back up your website prior to integrating with TPC's web services; 2) that in the event of any issues with your test website, or your live website, after integrating with TPC's web services, including, but not limited to, failures in the websites' operations, you shall remain solely liable for restoring your website(s) and you shall remain solely liable for the operability of the website and e-commerce shopping cart if it does not function; and, 3) TPC shall have no liability for any losses you may incur that relate to the web services. You are prohibited from using iframes for the online shopping e-commerce web services.

16. You hereby acknowledge and agree to fully indemnify, hold harmless and defend TPC and its directors, officers, employees, agents, affiliates, and attorneys from and against any and all claims, actions, suits, demands, damages, liabilities, obligations, losses, settlements, judgments, costs, and expenses asserted by you and any other third party, against TPC, in connection with or arising from installation or use of TPC's shopping cart software platform and e-commerce web services. This indemnification extends to any and all claims, actions, suits, demands, damages, liabilities, obligations, losses, settlements, judgments, costs, and expenses whether or not by cause, fault, action, omission, or negligence of the indemnified party, TPC and whether or not the relevant claim has merit. You further agree to fully reimburse TPC, and be entirely responsible for, any and all costs, including TPC's attorney's fees incurred as a result of the aforementioned claims and demands against TPC. In the event you request to have TPC insert – onto your website(s) -, marketing text about TPC's financing products and/or TPC Banners and TPC Button Applications that your customers can click on for additional information about TPC, you hereby authorize TPC, in response to said requests, to remotely insert said text, TPC Banners, and TPC Button Applications onto your website(s). Related to said requests from you, you hereby represent, warrant, acknowledge, and agree, as follows: 1) that in the event of any issues with your website(s) after TPC inserts text about TPC, or inserts a TPC Banner or a TPC Button Application onto your website(s), including, but not limited to, failures in your website operation, you shall remain solely liable and indemnify, TPC as described above, for all costs and losses associated with restoring your website(s) and you shall remain solely liable and indemnify TPC, as described above, for all costs and losses associated restoring the operability of your website(s); and, 2) TPC shall have no liability for any losses you may incur that relate to the insertion of TPC text, TPC Banners, TPC Button Applications, or TPC's e-commerce web services and you agree to indemnify TPC, as described above, for all costs and losses associated with these activities.

17. This Agreement is the only and entire Agreement between TPC and you and supersedes, terminates, and voids all other Agreements, whether oral or written between the parties with respect to the subject matter hereof. No amendment or modification of this Agreement shall be effective unless in writing and duly executed by you and an Officer of TPC. This Agreement is for the sole use and benefit of your company and may not be assigned or transferred by you. Any attempted assignment or transfer by you shall be void.

18. You expressly authorize TPC or its agents and assigns with continuing authority to conduct credit checks and background investigations concerning you and your officers and/or principals. You also agree to provide information reasonably requested by TPC from time to time, including but not limited to financial information.

19. If any provision in this Agreement is invalid, such invalidity shall not effect the validity of the remaining provisions of this Agreement and we agree to substitute for the invalid provision a valid provision which most closely approximates the effect and intent of the invalid provision.

20. This Agreement may be executed in one or more counterparts, each of which shall be deemed an original, all of which together shall constitute one and the same Agreement. This Agreement may be executed by facsimile signature, which shall have the full force and effect as an original signature.

21. 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. You represent and warrant 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 Your Company, You assume full responsibility for any required notification pursuant to any rule of law.

22. CCPA Compliance. With respect to each Transaction 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.

23. The parties hereby agree that this agreement has been made in Middlesex County, Massachusetts. The parties further agree that the rights and liabilities of the parties hereto are governed by, interpreted by, are to be performed in, and shall be construed in accordance with the laws of the Commonwealth of Massachusetts regardless of the order in which the signatures of the parties shall be affixed hereto. The undersigned hereby consents and submits to the exclusive jurisdiction of the Courts of the Commonwealth of Massachusetts and expressly agree that any legal action or other proceeding arising out of or related to the parties’ obligations hereunder shall be brought in the courts of the Commonwealth of Massachusetts and expressly waive any objection to venue in any such courts. The parties further agree to waive any right to trial by jury so that trial shall be by and only to the court.

I have read and agree to the terms and conditions of this Agreement. I certify that I am an authorized signer for the Vendor listed above.

Authorized Signature: _____

Print Name and Title: _____

TimePayment Corp. Authorized Signature: _____

Please be sure to enclose the following documents with this form:

- **Business License/Corporate Articles:** Send us a photocopy of your current business license or articles of incorporation. This is issued by your state, the federal or local government.
- **Signature Verification:** Send us a photocopy of a current Driver’s License or a current Federal or State issued Identification card of the approved person signing the Vendor Agreement.

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.	<p>1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.</p> <hr/> <p>2 Business name/disregarded entity name, if different from above</p> <hr/> <p>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.</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>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.</p> <p> <input type="checkbox"/> Other (see instructions) ▶ _____ </p>	<p>4 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>5 Address (number, street, and apt. or suite no.) See instructions.</p>	<p>Requester's name and address (optional)</p> <p>TimePayment Corp. 200 Summit Drive, Suite 100 Burlington, MA 01803</p>
		<p>6 City, state, and ZIP code</p>	
		<p>7 List account number(s) here (optional)</p>	

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.

Social security number

or

Employer identification number

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.

SSN EIN

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 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 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.