



140 S. Arthur St. #600
Spokane, WA 99202
844-KELLYRIGHT
fax: 509-340-3514
kellyright.com

Please fill out completely. Be sure to verify all information and print legibly.
Please return this form via fax: 509-340-3514 or email: join@kellyright.com

AGENT INFORMATION PAGE

NAME: _____

NICKNAME (Optional): _____ DOB: _____

TITLE (Real Estate Agent, Agent, Broker, Etc.): _____

CELL PHONE: _____

EMAIL ADDRESS: _____

MAILING ADDRESS: _____

LICENSING INFORMATION

STATE: _____ MLS: _____

RE LICENSE #: _____ EXP DATE: _____

LAG # / MLS ID: _____

DRIVERS LICENSE #: _____ STATE: _____

PRIMARY CITY: _____

OTHER CITIES SERVED: _____

HOURS YOU ESTIMATE YOU'LL BE WORKING PER MONTH: _____

HOW DID YOU HEAR ABOUT KELLY RIGHT: _____

REFERRED BY: _____

IMPORTANT ONBOARDING INSTRUCTIONS: _____

INFORMATION FOR YOUR WEBSITE

WEBSITE/BUSINESS SOCIAL MEDIA LINKS, TAGLINE, ETC: _____



Independent Contractor Agreement

IT IS AGREED by and between Kelly Right Real Estate (herein referred to as the "Broker") and _____ (herein referred to as the "Associate"), as follows:

1. **LICENSES:** Each of the parties hold appropriate real estate licenses issued by the States of: Alabama, Alaska, California, Connecticut, Florida, Georgia, Idaho, Mississippi, Montana, Oklahoma, Oregon, Utah, or the State of Washington, whichever is applicable.
2. **OFFICE ASSOCIATION:** Associate agrees to exert his/her best effort to promote Broker's, Broker's office's and Associates reputation and business.
3. **INDEPENDENT CONTRACTOR STATUS:** The parties agree that Associate is an independent contractor for federal tax and all other purposes and is not an employee of, or partner with, the Broker. Under federal law, remuneration paid Associate must be directly related to sales or other output rather than to salary or the number of hours worked, or the independent contractor status will be lost for federal income tax purposes. Notwithstanding the foregoing, State License law requires the broker to supervise associate's real estate activities. Associate agrees to comply with broker's directions and procedures in this regard.
4. **BROKER OFFICE PROCEDURES:** To allow Associate an equal opportunity in the matter of customers, sales and listings, and to promote the image of the parties and the office, Broker agrees to maintain rules regarding use of the office: days it will be open; office procedures; floor time; inquiries; leads; and other sales opportunities.
5. **ASSOCIATE RESPONSIBILITY - BUSINESS EXPENSES:** Associate shall be responsible to pay for his/her own license and business fees; automobile and other transportation; long distance phone charges entertainment; insurance; marketing and other business expenses. From time-to-time, unusual expenses involved in listing and/or sale, such as out-of-town travel, extended long distance charges, and brochures, may, by advance agreement of the parties, be deducted from a commission prior to division between Broker and Associate.
6. **ASSOCIATE'S ADVERTISING:** Associate is responsible to pay for his/her own advertising, over and above general office advertising by the Broker. Notwithstanding this, it is understood that the State Real Estate Code imposes certain restrictions on advertising and signs. Associate agrees not to utilize any advertising, signs, brochures or other solicitation materials without Broker's advance approval thereof.
7. **ASSOCIATE'S AUTO INSURANCE:** Associate agrees to at all times maintain, at Associate's expense, automobile liability and property damage insurance covering Associate's own car and any other car that may be used in conduct of Associate's Business.
8. **ASSOCIATE'S TAXES:** Associate shall be responsible to file and pay quarterly estimated, and annual federal income tax returns; and any other taxes required of an independent contractor. Broker will file and required notices or returns (such as IRS Form 1099) on all monies received by Associate through Broker. Broker shall pay any applicate State, County and/or City Business & Occupational Taxes on the entire commission, and the amount of such tax shall be deducted from the commission prior to division between Broker and Associate. At Broker's request, Associate will pay one-half of the medical aid and supplemental retirement portions of any industrial insurance premiums which State law requires the Broker to pay on independent contractors.

INITIALS: BROKER JK DATE _____ ASSOCIATE _____ DATE _____
(Rev. 10-2021)

9. **BROKER OWNS RECORDS:** All maps, manuals, log books, printed materials, and supplies; client, customer, and transaction records, electronic or printed; and any other records, related to or received through the Broker's office (the "Broker's Property") are the exclusive property of and remain owned by Broker. Any amount paid by Associate for the Broker's Property shall be for use of the Broker's Property and shall create no ownership interest therein.

10. **ASSOCIATE TO RETURN BROKER'S PROPERTY:** Associate agrees to return all of the Broker's Property described in paragraph 9, above, to Broker prior to separating from Broker's office (including transfer to another real estate office). Associate shall be responsible for paying fair replacement value for any unreturned property of the Broker.

11. **MULTIPLE LISTING SERVICE:** Associate shall be responsible for paying all membership fees and costs for joining the multiple listing service (the "MLS") (or other real estate associations). Associate acknowledges that all proprietary information, passwords, keys, key boxes, forms, and other services and information provided by the MLS are furnished for the use of Associate only and may not be disclosed, loaned, or distributed to anyone except in accordance with MLS Rules and agreements. Associate agrees to indemnify and hold Broker harmless from any liability, including MLS fines and damage suits, resulting from misuse of MLS property and disclosure or distribution of passwords and other proprietary information in violation of MLS rules and agreements to third persons, including without limitation moving companies, insurance companies, oil companies, clients, customers, employees, assistants, licensees, or anyone else.

12. **COMPLIANCE WITH BYLAWS & RULES:** Both the Broker & Associate agree to comply with all rules, regulations and agreements of the MLS, Board of Realtors or other real estate associations to which either or both of the parties may belong. Each party hereby agrees to save the other harmless from violation of any such Rules or Regulations or breach of any agreements each of them may enter with the MLS, Board, or association.

13. **MANDATORY MEMBERSHIP:** If Broker (now or in the future) belongs to any MLS, Board of Realtors, or association which requires that (as a condition of Broker's membership) all of those associated with Broker must belong, then Associate agrees to immediately apply for and maintain membership and pay (when due) all dues or other charges levied by such Board. In the event of Associate's failure to do so, Broker may terminate this Agreement and/or deduct required dues or charges from the next commission or other monies due Associate.

14. **PROPERTY INVESTMENT:** Associate may acquire, for personal investment or residence, property listed with Broker's office or through a Multiple Listing Service, provided that the Broker and any other Associate's portion of the commission provided in the listing is paid at closing. Broker or other office Associate(s) may likewise acquire property listed by Associate, provided that the Associate's portion of the commission provided in the listing is paid at closing.

15. **OWNERSHIP - LISTINGS:** It is understood that all listings, sales and other agreements obtained or negotiated, Associate shall, in accordance with state law, be in the name of and be the property of Broker, subject to Associate's share of any commission. Earnest money, lease deposits and other money; Purchase and Sale Agreements; Listing Agreements; Leases; and any other wholly or partially executed instruments or documents shall be immediately delivered to the Broker's possession in accordance with state law. Associate has no authority, express or implied, to represent anything to a purchaser, seller or anyone else unless it is contained in the Listing Agreement and there are no reasonable grounds for Associate to suspect that it is otherwise; or unless Associate is specifically authorized by the Broker, in the stance, to make the presentation.

INITIALS: BROKER JK DATE _____ ASSOCIATE _____ DATE _____
 (Rev. 10-2021)

16. **TERMINATION:** This Agreement may be terminated, at any time, without cause, by either party giving notice to the other. If Associate contemplates termination of this Agreement, Associate will make every effort to close any pending sales in which Associate is interested. Any and all pending/contingent sales that close after termination of this contract by either party shall be subject to an additional 10% processing fee. In the Broker's opinion, if it is necessary, required or appropriate for the Broker or others in the office to attend to any matters concerning the sale (including changes in financing; securing of occupancy agreements; removal of contingencies; managing state sanctions or complaints; and any other usual or unusual matters required to close the sale) then the Broker shall be authorized to deduct up to 50% of the Associate's share of the commission and pay the same to himself/herself or other Associates according to their participation in the matters necessary to close the sale. Broker shall also be allowed to retain any and all fines levied against the associated my any state regulatory agency, local MLS, or other entity required by law and/or agreement. Associate agrees not to, in any way, induce or encourage an owner to terminate a listing (or sale) following termination of this Agreement. For all referrals and/or leads supplied by the Broker while licensed with the Broker, the Associate shall be legally obligated to pay the Broker 25% of that commission. Associate will also be responsible for any legal fees should the Broker need to collect the commission after Associate's departure of the Company.
17. **ARBITRATION:** Any and all disputes between Associate and Broker, or between Associate and other Associates in Broker's office, arising from matters occurring, all or in part, prior to termination of this Agreement, shall be resolved by arbitration, rather than suit. Each of the parties shall, within five days of being requested to do so by the other, name one arbitrator. The two arbitrators shall within five days of their appointment, appoint a third arbitrator. The dispute shall be heard within thirty days thereafter, in accordance with state statutes governing arbitration, and the decision of the arbitrators shall be final and finding upon the parties subject only to statutory review by the Superior Court. Alternatively, the parties may agree to submit the dispute to a Board of Realtors or Multiple Listing Service which offers such arbitration services.
18. **ERROR AND OMISSIONS:** Broker agrees to maintain Errors and Omissions insurance for all Associates with a deductible not to exceed \$2500. Associate is responsible for all deductible payments should a claim be necessary. Broker is designated to withhold deductible from Associate commissions if it is determined by Broker that a violation and or error has occurred.
- i. **HIGH VALUE PROPERTIES:** For all transactions that have a final sale price over \$2.0 million, agents shall pay an additional \$25 E&O Fee per \$100,000 price increment over \$2.0 million. Note: The transaction fee for a \$2.4M property will still only be \$179 while the agent earned \$71,821 in commission. This is after paying their transaction fee of \$179 based on a 3% commission. States with mandatory tax obligations still apply.
19. **COMMISSIONS:** The parties shall share commissions in accordance with the Addendum attached hereto. BPO's will not be subject to a transaction fee.
20. **REFERRALS FROM KELLY RIGHT:** For all referrals provided by Broker and referred to Associate, Associate agrees to a 30% referral fee to Kelly Right International plus a \$200 additional processing fee.

Dated this _____ day of _____, _____.



DESIGNATED BROKER SIGNATURE

ASSOCIATE/AGENT SIGNATURE



Commission Agreement Addendum to Broker/Associate

AGREEMENT BETWEEN Kelly Right Real Estate

and _____,
ASSOCIATE

Dated _____

- A. Associate shall not be entitled to any salary, draws or compensation of any nature other than the listing fees and commission shares set forth hereinafter.
- B. Associate shall have no claim to a listing fee or commission share except from money actually received by Broker.
- C. All commissions and other monies must be paid to Broker alone. State law prohibits Associate from receiving commissions other than from the Broker holding his/her license.
- D. Multiple listing dues, listing fees owed Associate or others (including other Brokers), Business and Occupation Taxes, Industrial Insurance, and other expenses agreed to in the Broker/Salesman Agreement, shall be deducted from the commission prior to determining Broker's and Associate's shares. In addition, Broker shall be entitled to deduct, from Associate's commission share, unpaid amounts owed Broker or multiple listing services or Board of Realtors for dues or any other reason. The net amount is the "commission" below.
- E. Commissions shall be divided 100% to the Associate and 0% to the Broker.
- F. Associate agrees to pay broker \$79.00 per month.
- G. Associate shall pay a maximum fee of \$179.00 per transaction (\$79 up to \$1000 gross commission, \$129 per \$1001 to \$2000 gross commission) to be deducted from commission for processing of Associate's transaction.

Dated this _____ day of _____, _____.

DESIGNATED BROKER SIGNATURE

ASSOCIATE/AGENT SIGNATURE



KELLY RIGHT
real estate.

KELLY RIGHT REAL ESTATE AUTOMATIC BILLING PAYMENT PLAN VISA/MASTERCARD/DEBIT CARD

Kelly Right (RE) direct billing program allows partners to choose one of two options for paying their monthly fee to Kelly Right RE: bankcard or automatic withdrawal. Partners may choose to participate in the automatic billing payment plan designed to minimize paperwork, while providing an easy and convenient way to pay the monthly fee directly to Kelly Right RE. The following is an explanation of the automatic credit card charge program, together with the Authorization Agreement and Cancellation Form. It enables partners to set up their own direct payments and to cancel participation in the plan if they so choose.

START-UP Simply complete and sign this Authorization Agreement, then return it to Kelly Right.
Please mail the signed agreement to Kelly Right Real Estate: 140 S. Arthur St. #600, Spokane WA 99202
or fax to 509-340-3514 or email to billing@kellyright.com

15th of the month: Automatic credit card charge date. **If your card is declined a late fee of \$10.00 may be assessed.**

10th of the month: Deadline to notify Kelly Right RE of termination of Automatic Credit Card Charge Agreement for the following month.

VISA/MASTERCARD AUTHORIZATION AGREEMENT FOR AUTOMATIC CREDIT CARD CHARGE OF MONTHLY FEE

I hereby authorize Kelly Right International, Inc. to initiate credit card charges and if necessary, adjustments for entries made in error, to my account identified below. I also authorize the credit card company named below to debit and/or credit the same to said account. I acknowledge that this automatic charge will commence next month if this form is delivered to the Kelly Right Billing Clerk before the 15th of this month or the month thereafter if this form is received after the 15th of this month.

PARTNER NAME (PLEASE PRINT)

PARTNER EMAIL

NAME AS IT APPEARS ON CARD

VISA _____ MASTERCARD
TYPE OF CREDIT CARD

BILLING ADDRESS:

CARD NO: _____ - _____ - _____ - _____

EXPIRATION DATE: _____ / _____

I understand the amount of the withdrawal includes the Kelly Right monthly fee of \$79 and that the charge date is the 15th of the month. If this charge is declined by the bank, a \$10 late fee may be charged to my account. This authorization shall remain in full force and effect until the Cancellation Notice for Automatic Credit Card Charge of Fees form is submitted by me to Kelly Right Billing Clerk according to the terms thereon. I have the right to stop payment of a credit entry (charge) by notification to the credit card company by notification to the credit card company. In case of an erroneous entry, provided I supply notice to the credit card company within the required number of days of receiving my account statement, the credit card company must investigate and resolve the error within the time limit per my credit card agreement, but if it has not done so within 10 days my account will be credited for the amount in question while it completes the investigation. After 3 consecutive declines, I understand I will be removed from this program.

It is my responsibility to notify Kelly right in writing of any account number changes.

DATE

SIGNATURE

CANCELLATION NOTICE FOR AUTOMATIC CREDIT CARD CHARGE OF FEES

I hereby terminate the authorization previously given to Kelly Right to initiate credit card charges and adjustments to my account identified in my authorization. I also terminate the authorization given to credit and/or credit the same to said account.

I acknowledge that this termination must be received by the Billing Clerk (140 S. Arthur St. #600, Spokane WA 99202) by the 10th of the month to cancel the withdrawal for the following month.

PARTNER NAME: _____ PARTNER EMAIL: _____

REASON FOR CANCELLATION: _____

DATE: _____ SIGNATURE: _____



140 S. Arthur St. #600
Spokane, WA 99202
844-KELLYRIGHT
fax: 509-340-3514
kellyright.com

Authorization for Direct Deposit

Kelly Right Real Estate’s direct deposit program allows brokers/Realtors to choose one of two options for receiving their commissions from Kelly Right Real Estate: check or automatic deposit. Partners may choose to participate in the automatic deposit program designed to minimize paperwork, while providing an easy and convenient way to receive commissions from Kelly Right. The following is an explanation of the automatic deposit program, together with the Authorization Agreement and Cancellation Form. It enables partners to set up their own direct deposits and to cancel participation in the plan if they so choose.

START-UP Simply complete and sign this Authorization Agreement, then return it **WITH YOUR VOIDED CHECK** to begin automatic deposits.
Please mail the signed agreement to Kelly Right Real Estate:
140 S. Arthur St. #600, Spokane WA 99202
or fax to 509-340-3514 or email to billing@kellyright.com

AGENT NAME _____

ADDRESS _____

CITY _____ STATE _____ ZIP _____

Please have my commission check automatically deposited into the following account:

ACCOUNT NUMBER _____ Business Checking
_____ Personal Checking
_____ Savings

BANK’S ROUTING NUMBER _____

I authorize Kelly Right International, Inc., and JP Morgan Chase Bank, N.A. to automatically deposit my commission check into my account listed above. (This includes authorization to correct any entries made in error.) This authorization will remain in effect until I give written notice to cancel it. **It is my responsibility to notify Kelly Right Real Estate in writing of any account number changes.**

DATE _____ SIGNATURE _____

Cancellation Notice for Automatic Withdrawal

I hereby terminate the authorization previously given to Kelly Right Real Estate to initiate deposits and adjustments to my account identified in my authorization. I also terminate the authorization given to Depository to debit and/or credit the same to said account.

DATE _____ SIGNATURE _____

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> <hr/> <p>6 City, state, and ZIP code</p> <hr/> <p>7 List account number(s) here (optional)</p> <hr/>	<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.

Social security number								
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or								
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Part II Certification

Under penalties of perjury, I certify that:

- 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
- 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
- I am a U.S. citizen or other U.S. person (defined below); and
- 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-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting*, later, for further information.

Note: If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States.

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items.

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the instructions for Part II for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code*, later, and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships*, earlier.

What is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, later, and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

a. **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note: ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or “doing business as” (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C corporation, or S corporation.** Enter the entity’s name as shown on the entity’s tax return on line 1 and any business, trade, or DBA name on line 2.

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a “disregarded entity.” See Regulations section 301.7701-2(c)(2)(iii). Enter the owner’s name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner’s name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity’s name on line 2, “Business name/disregarded entity name.” If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

Line 3

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

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation
• Individual • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	Individual/sole proprietor or single-member LLC
• LLC treated as a partnership for U.S. federal tax purposes, • LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or • LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• Partnership	Partnership
• Trust/estate	Trust/estate

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys’ fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

- 1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2—The United States or any of its agencies or instrumentalities
- 3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 5 ²
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

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

² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities

C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a)

J—A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

Note: You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note: See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.SSA.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/Businesses and clicking on Employer Identification Number (EIN) under Starting a Business. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note: Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, 4, or 5 below indicates otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code*, earlier.

Signature requirements. Complete the certification as indicated in items 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.

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

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABLE accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor ²
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity ⁴
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

For this type of account:	Give name and EIN of:
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

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

³ You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships*, earlier.

*Note: The grantor also must provide a Form W-9 to trustee of trust.

Note: If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records From Identity Theft

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes.

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Visit www.irs.gov/IdentityTheft to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.