



Date: _____

From: _____

Fax To: 1.877.383.1356

Phone Number: _____

Attention: Human Resources

Total Pages Including Cover: _____

Please include the following documents:

- Signed Copy of Agent Agreement
- Completed W-9 Form
- Completed Agent Information Form

Additional Comments:



Business Card Information

Full Name: _____

Contact #: _____

Temporary cards are provided with our Sales Pitchbook, and printed cards are *Free* after 1 approved account. For those who would like to have business cards printed, we can expedite your printed cards for only \$25.00! Please print and sign for authorization to ACH your account.

Print Name

Sign / Authorization for ACH

Date

Please include the requested information below so that we can add you as a Swipe Tec, LLC Agent.

Valid Photo ID / DL

Social Security Card

Voided Check for DIRECT PAY



SWIPE TEC, LLC | AGENT AGREEMENT

This Agent Agreement (as amended, restated, modified or supplemented from time to time, this "Agreement") is made and entered on this ____ day of _____, 20__ between the Contractor name on the signature page hereto (the "Contractor") and **Swipe Tec, LLC**, a California limited liability company (the "Company").

In consideration of the covenants and agreements contained in this Agreement and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto do hereby agree as follows:

1. SERVICES

Contractor shall refer merchant processing leads to the Company and take such other actions as the Company may request to assist the Company in evaluating such leads and having such persons and entities enter into agreements for merchant services with banks, financial institutions and other person(s) and entities that have contractual relationships with the Company ("Providers") (collectively the "Services"). The Company shall have the right to accept or reject any lead for any reason(s). This is non-exclusive arrangement (i.e., Agent may work with another processor). The Company obtains and utilizes other persons, entities and channels to identify and secure persons and entities that require merchant services and, subject to the terms of this Agreement, Contractor may provide leads to other persons or entities.

Contractor is and shall be an independent contractor and shall not be an employee of the Company. Contractor will be treated as an independent contractor for all purposes, including without limitation federal, state and local taxes and withholding, workers' compensation and unemployment compensation.

2. PAYMENT FOR SERVICES.

As compensation for the Services, the Company shall pay Contractor the amounts set forth on Exhibit A hereto. Commissions will be paid based upon payments received. Contractor shall be responsible for all costs and expenses incurred by Contractor and such items shall not be reimbursed by or paid by the Company unless otherwise agreed to in writing in advance.

3. TERM

This term of this Agreement (the "Term") shall commence upon the date of this Agreement. This written agreement memorialize same. The term of this agreement shall run in perpetuity. As long as contractor(s) clients are doing business with the Company the Contractor(s) and/or their successors, assigns, representatives, and/or heirs shall be entitled to any and all compensation due in normal course, that is so shown in Exhibit A. Hereto.

4. TERMINATION

Written notice from and to parties is necessary with 30 days minimum. If for any reason voluntary and/or involuntary a matter could be cause for termination, however any and all business heretofore established between Contractor(s) and the Company shall stay in force valid in perpetuity. If notice for any breach by the Contractor(s) or vice versa, it shall be handled with a positive channel of resolution until made such: except for the possible tarnishing of reputations of either party. If such tarnishing is the issue, through legal process to right the wrong, the prevailing party shall be subject to damages and expenses not limited to legal fees to remedy same. Inclusive; mediation, arbitration and/or litigation at last resort.

5. COVENANTS

Confidentially. Contractor agrees that during the Term and all times thereafter (and regardless of the reason for any termination of this Agreement), Contractor shall not divulge or appropriate to his or her own use or the use of any other person or entity any Confidential Information without the prior written consent of the Company. "Confidential information" shall mean any secret, confidential or proprietary information of any kind or character pertaining in any way to the Company or its business or acquired by the Company from other persons or entities (including without limitation information provided under confidentiality or similar agreements). Confidential Information shall include, without limitation the following (in each case whether in printed, computer, electronic or other form): trade secrets; know-how; customer, customer prospect and Provider lists; names, addresses, contact persons and other information concerning customers, potential customers and Providers; information regarding the needs and preferences of customers, prospective customers and Providers or the terms on which they may be willing to accept or provide services or goods; business, operational and marketing methods, plans and strategies; information about markets and key personnel; financial data, including information about pricing, costs and profits; computer programs; contracts and information concerning the terms of contracts; and other information not readily available to the public.] Confidential Information also includes all analyses, compilations, studies, reports, manuals, notes, correspondence and other documents and materials that contain or are based in whole or in part upon any Confidential Information, and all copies thereof, whether in printed, computer, electronic or other form, and whether prepared in whole or part by the Company, the Contractor or any other person or entity]. Confidential Information does not include any information that (i) is or becomes generally available to and known by the public (other than as a result of any breach of this Agreement directly or indirectly by the Contractor and Company), (ii) becomes available to the Contractor from a source that after due inquiry is reasonably not believed to be prohibited from disclosing such information to the Contractor, or (iii) the Company otherwise approves the disclosure in writing. Upon the expiration or earlier termination of the Term, Contractor shall immediately return to the company (and shall not retain) any and all items of Company property and Confidential Information.

Non-Interference. Contractor agrees that during the Term of this Agreement and for a period of [three] years after the expiration or earlier termination of this Agreement or for such longer period of time, if any, as any payments may be made to Contractor

pursuant to Section 2, Contractor shall not, either for the benefit of Contractor or any other person or entity, either directly or indirectly:

- (i) Contact, deal with or in any way solicit any person or entity that was known or reasonably should have been known to be a customer, former customer or prospective customer of the Company in an effort to cause or induce, or act in a manner that has the effect of causing or inducing, such person or entity to obtain the benefit or use of any services that are provided by the Company or any Provider through or from another person or entity, or contact any such customers or prospective customers in an effort to influence or in any manner that suggests that they should terminate or consider terminating such person or entity's relationship or not enter or consider not entering into a relationship with the Company or any Provider (other than any person or entity who has been rejected by the Company as a customer or any a former customer who has ceased to be a customer for a period of at least one year); and
- (ii) Contract, deal with or any way solicit any person or entity that was known or reasonably should have been known to be employed or engaged or formerly employed or engaged by the Company (including without limitation any person or entity providing customer leads to the Company), to cause or induce, or act in a manner that has the effect of causing or inducing, such a person or entity to accept employment with or be engaged by or otherwise perform similar services for another person or entity, or contact any such persons or entities in an effort to influence or in any manner that suggests that they should terminate or consider terminating their employment or other relationship with the Company (other than any person or entity who has ceased to be employed or engaged by the Company for a period of at least one year).

Reformation. The parties intend that the provisions of this Section be enforced to the fullest extent permissible under applicable law. If any portion of this Section is found by any court of competent jurisdiction to be unenforceable or invalid in any jurisdiction, in whole or in part, then to the extent possible this Section shall be deemed amended in such jurisdiction to reform the particular provision to provide for such maximum restrictions as will be valid and enforceable.

Injunctive Relief. The parties agree that the Company would be irreparably injured by a violation of this Section by Contractor and have no adequate remedy at law, and upon any allegation of a breach or threatened breach of this Section by Contractor the Company shall be entitled to injunctions, both preliminary and final, enjoining and restraining any such breach or threatened breach, without limiting any of its other rights or remedies, and Contractor hereby consents to the issuance thereof.

Survival. Contractor's obligations under Section 6 shall continue after the expiration or earlier termination of the Term or this Agreement for the period described herein and shall terminate with respect to any particular item of Confidential Information

only when and if that item causes to be Confidential Information. [The covenants contained in this Section or any other rights or remedies of the Company, whether under this Agreement, any other agreement, under law or otherwise.]

6. DUTIES

Contractor shall perform the Services in a timely and professional manner and act in accordance with the highest standards of honesty, integrity and fair dealing. Contractor shall not, directly or indirectly, make any untrue or misleading statement(s) or engage in any threatening, harassing, deceptive, dishonest, unethical, fraudulent or illegal conduct or otherwise damage or injure the Company or its reputation. Contractor shall comply with all laws, rules and regulations applicable to Contractor's business and the performance of the Services. Contractor further represents and covenants that the Services provided to the Company, including any referrals provided pursuant to this Agreement, do not and shall not violate any agreement, commitment, law, rule, regulation, judgment, order or decree binding upon Contractor or any of its properties. If required by the Company. The Contractor shall only use approved marketing materials. Contractor shall not make any representations, warranties or agreements on behalf of the Company or represent or suggest that Contractor has any authority or ability to do so or to bind the Company.

7. INDEMNITY

Contractor agrees to indemnify, defend, and hold harmless the Company and its managers, members, directors, officers, stockholders, partners, employees, representatives and agents from and against any and all claims, proceedings, actions, and causes of action and all losses, damages, liabilities, costs and expenses (including without limitation reasonable attorneys' fees) to the extent arising out of, or in connection with the Contractor's acts or omissions or any breach of this Agreement by Contractor.

8. LIMITATION AND DISCLAIMERS

THE COMPANY DOES NOT PROVIDE ANY SERVICES UNDER ANY ARRANGEMENT BETWEEN ANY PROVIDER AND ANY CUSTOMER AND SHALL HAVE NO RESPONSIBILITY WITH RESPECT TO SUCH SERVICES EXCEPT AS STATED IN SECTION 1 PAGE 1 OF THIS AGREEMENT. OR ANY FAILURE TO PROVIDE OR DELAY OR ERROR IN THE PROVISION OF ANY SUCH SERVICES. THE COMPANY MAKES NO REPRESENTATIONS OR WARRANTIES AND HEREBY DISCLAIMS ANY REPRESENTATIONS OR WARRANTIES, WHETHER EXPRESS OR IMPLIED, CONCERNING ANY SUCH SERVICES, INCLUDING WITHOUT LIMITATION ANY WARRANTIES OR MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE. IN NO EVENT SHALL THE COMPANY HAVE ANY LIABILITY FOR ANY CONSEQUENTIAL, SPECIAL, INDIRECT, INCIDENTAL OR PUNITIVE DAMAGES OF ANY KIND (INCLUDING LOST PROFITS), REGARDLESS OF THE FORM OR THEORY OF ACTION, EVEN IF ADVISED OF THE POSSIBILITY OF SUCH DAMAGES.

9. MISCELLANEOUS

Notices. All notices under this agreement must be in writing and shall be effective when received or delivered personally, on the following business day if sent by reputable courier service for delivery on the next business day, or upon the earlier of delivery, three business days after deposit or first refusal thereof if sent by United States certified or registered mail, return receipt requested. Notices shall be sent to the Company at its principal business or the Contractor at its address indicated below or to such other address as any party may identify for itself by written notice.

Successors and Assigns. This Agreement shall be binding upon and inure to the benefit of the parties and their respective successors, assigns, heirs and personal representatives; provided, however for the Contractor to assign all or any portion of this Agreement, they must seek a written consent from or with the Company.

Construction. Nothing herein shall be construed as creating any type of employment relationship or any agency, partnership or joint venture. The headings in this Agreement are for convenience of reference only and shall not affect the interpretation of this Agreement. The parties hereto agree that they and their legal counsel have participated or been provided with the opportunity to participate equally in the drafting of this Agreement, and that there shall be no unfavorable principle of contractual construction applied from having drafted this Agreement or any provision of this Agreement.

Severability. Subject to the provisions in Section 6, in case any provision of this Agreement shall be invalid, illegal or unenforceable, it shall, to the extent possible, be modified in such manner as to be valid, legal and enforceable but so as to most nearly retain the intent of the parties, and if such modification is not possible, such provision shall be severed from this Agreement, and in either case the validity, legality and enforceability of the remaining provisions of this Agreement shall not in any way be effected or impaired thereby.

Amendments. This Agreement may not be altered, modified or amended except by any instrument in writing signed by the parties thereto and the provisions of this Agreement may not be waived unless such waiver is set forth in a writing signed by the party sought to be bound. No failure or delay by either party in exercising any right or remedy under this Agreement preclude such party from otherwise of further exercising these rights or remedies or any other rights or remedies.

Entire Agreement. This Agreement constitutes the entire agreement between the parties and supersedes all express or implied, prior or concurrent, written or oral agreements or understandings with respect to the subject matter hereof. Each party acknowledges and agrees that the other party has not made any representations, warranties or agreements of any kind, except as expressly set forth herein.

Counterparts. This Agreement may be executed in one or more counterparts, each of which shall be deemed to be an original but all of which together shall constitute one and the same instrument.

Attorneys' Fees. In the event any party undertakes legal action to enforce this Agreement, the party prevailing in such procedure shall be entitled, in addition to such other relief as may be granted, to recover from non-prevailing party its reasonable attorneys' fees and costs, including those associated with establishing such entitlement and the amount thereof.

Governing Law. The internal laws (and not the conflicts of law provisions) of the State of California shall govern the validity, construction and performance of this Agreement.

Waiver of Jury Trial; Exclusive Jurisdiction. THE PARTIES HEREBY IRREVOCABLY WAIVE ANY AN ALL RIGHT TO TRIAL BY JURY IN ANY LEGAL PROCEEDING ARISING OUT OF OR RELATING TO THIS AGREEMENT. ANY DISPUTE BASED ON OR ARISING OUT OF OR RELATING TO THIS AGREEMENT. ANY DISPUTE BASED ON OR ARISING OUT OF, UNDER OR IN CONNECTION WITH THIS AGREEMENT SHALL BE LITIGATED ONLY IN THE FEDERAL OR STATE COURTS LOCATED IN LOS ANGELES COUNTY, CALIFORNIA (AND IN THE CASE OF APPEALS IN THE COURTS IN WHICH APPEALS FROM SUCH COURTS ARE TO BE HEARD) AND EACH OF THE PARTIES HERETO IRREVOCABLY SUBMITS TO THE PERSONAL JURISDICTION OF SUCH COURTS, AND WAIVES ANY OBJECTION THEY MAY HAVE CONCERNING THE VENUE OR CONVENIENCE OF SUCH FORUM; PROVIDED THAT ANY PARTY MAY COMMENCE A PROCEEDING TO ENFORCE ANY JUDGMENT OBTAINED AGAINST ANOTHER PARTY IN COMPLIANCE WITH THE FOREGOING PROVISIONS IN ANY APPROPRIATE JURISDICTION.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the day and year first above written.

SWIPE TEC, LLC:

By: _____

Name:

Authorized Management

CONTRACTOR:

By: _____

Name:

SSN/TIN:

EXHIBIT A
MERCHANT SERVICES PROCESSING FEES

- A) Fee(s): As compensation for the Services, the Company shall pay Contractor for referring merchant processing leads to the Company. As stated in the Agreement, the Company shall have the right to accept or reject any lead for any reason and Commissions will be paid based upon payments received.

A commission fee shall be paid to Referral Agent at a rate of Fifteen Percent (15%) of the Net revenue and/or additional referral service, hardware or incentive services fees as remitted to or earned by the Company by or through Providers for Services.

The current costs associated with factors of Net Merchant Revenue for Services through various Providers are listed on a Schedule A distributed to each Contractor. Schedule A will consist of known cost factors and is subject to change at any time based on new cost elements or adjustments.

Non-listed or special cost factors will be discussed and understood between the parties to this agreement prior to the acceptance of referred leads.

The Company shall have the right to, in its sole discretion exercised in good faith, resolve any conflicts or disputes over the procuring cause of any customer or customer relationship and determine the extent of the rights of each contractor to any Fees with respect to such customer or relationship.

- B) Summary and Manner of Payments. The Company shall prepare and provide to the Contractor with a summary of all transfers, purchases and the net collected processing fees for the customer relationships referred and established by Contractor, and any adjustments thereto. The summary will be provided to the Contractor no later than the last calendar day of every month for the previous months' net collected processing fees together with the Fee owed for such net collected processing fees as adjusted pursuant to this Exhibit.

Any changes, adjustments or special arrangements to this Exhibit A will be in writing, acknowledge by both parties and attached hereto to this Agreement.

[End of Text of Exhibit A]

Request for Taxpayer Identification Number and Certification

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

Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return)	
	Business name/disregarded entity name, if different from above	
	Check appropriate box for federal tax classification: <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ <input type="checkbox"/> Exempt payee <input type="checkbox"/> Other (see instructions) ▶ _____	
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	City, state, and ZIP code	
List account number(s) here (optional)		

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number	
	- -

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Employer identification number	
	-

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. citizen or other U.S. person (defined below).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 4.

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.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

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.

Note. If 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 on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the 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 withholding on your share of partnership income.

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 to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

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

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee ³ The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ⁴
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulation section 1.671-4(b)(2)(i)(A))	The grantor ⁴
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity ¹
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulation section 1.671-4(b)(2)(i)(B))	The trust

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

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

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

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see Special rules for partnerships on page 1.

*Note. Grantor also must provide a Form W-9 to trustee of trust.

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

Secure Your Tax Records from Identity Theft

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

To reduce your risk:

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

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

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

For more information, see Publication 4535, Identity Theft Prevention and Victim Assistance.

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

Protect yourself from suspicious emails or phishing schemes.

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

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

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

Visit IRS.gov to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 5109 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. 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.

Other entities. Enter your business name as shown on required federal tax documents on the "Name" line. 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 the "Business name/disregarded entity name" line.

Exempt Payee

If you are exempt from backup withholding, enter your name as described above and check the appropriate box for your status, then check the "Exempt payee" box in the line following the "Business name/disregarded entity name," sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

Note. If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following payees are exempt from backup withholding:

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 possession of the United States, or any of their political subdivisions or instrumentalities.

4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or

5. An international organization or any of its agencies or instrumentalities.

Other payees that may be exempt from backup withholding include:

6. A corporation.

7. A foreign central bank of issue.

8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States.

9. A futures commission merchant registered with the Commodity Futures Trading Commission.

10. A real estate investment trust.

11. An entity registered at all times during the tax year under the Investment Company Act of 1940.

12. A common trust fund operated by a bank under section 584(a).

13. A financial institution.

14. A middleman known in the investment community as a nominee or custodian, or

15. A trust exempt from tax under section 654 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 15.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 9
Broker transactions	Exempt payees 1 through 5 and 7 through 13. Also, C corporations.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 7 ²

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, and payments for services paid by a federal executive agency.

Part I. Taxpayer Identification Number (TIN)

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

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited Liability Company (LLC)* on page 2), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note. See the chart on page 4 for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration office or get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting IRS.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, 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 domestic 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, below, and items 4 and 5 on page 4 indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on the "Name" line must sign. Exempt payees, see *Exempt Payee* on page 3.

Signature requirements. Complete the certification as indicated in items 1 through 3, below, and items 4 and 5 on page 4.

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.

The person who gives 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 is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,
- The U.S. grantor or other owner of a grantor trust and not the trust, and
- The U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

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

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

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

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

If you are a nonresident alien or a foreign entity not subject to backup withholding, give the requester the appropriate completed Form W-8.

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS a percentage 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, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

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

Payments you receive will be subject to backup withholding if:

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

Certain payees and payments are exempt from backup withholding. See the instructions below and the separate instructions for the Requester of Form W-9.

Also see *Special rules for partnerships* on page 1.

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

Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

Sole proprietor. Enter your individual name as shown on your income tax return on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name/disregarded entity name" line.

Partnership, C Corporation, or S Corporation. Enter the entity's name on the "Name" line and any business, trade, or "doing business as (DBA) name" on the "Business name/disregarded entity name" line.

Disregarded entity. Enter the owner's name on the "Name" line. The name of the entity entered on the "Name" line should never be a disregarded entity. The name on the "Name" line must be the name shown on the income tax return on which the income will be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a domestic owner, the domestic owner's name is required to be provided on the "Name" line. 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 the "Business name/disregarded entity name" line. If the owner of the disregarded entity is a foreign person, you must complete an appropriate Form W-8.

Note. Check the appropriate box for the federal tax classification of the person whose name is entered on the "Name" line (Individual/sole proprietor, Partnership, C Corporation, S Corporation, Trust/estate).

Limited Liability Company (LLC). If the person identified on the "Name" line is an LLC, check the "Limited liability company" box only and enter the appropriate code for the tax classification in the space provided. If you are an LLC that is treated as a partnership for federal tax purposes, enter "P" for partnership. If you are an LLC that has filed a Form 8832 or a Form 2553 to be taxed as a corporation, enter "C" for C corporation or "S" for S corporation. If you are an LLC that is disregarded as an entity separate from its owner under Regulation section 301.7701-3 (except for employment and excise tax), do not check the LLC box unless the owner of the LLC (required to be identified on the "Name" line) is another LLC that is not disregarded for federal tax purposes. If the LLC is disregarded as an entity separate from its owner, enter the appropriate tax classification of the owner identified on the "Name" line.