

www.TheReferralCenter.com

Alabama Phone: 256-656-8747
rci.alabama@crye-leike.com

Arkansas
Phone: 501-978-0967
rci.arkansas@crye-leike.com

Georgia
Phone: 678-240-2201
rci.georgia@crye-leike.com

Mississippi
Phone: 601-939-6596
rci.jacksonms@crye-leike.com

Tennessee
Phone: 901-758-5661
rci.memphis@crye-leike.com

Thank you for your interest in joining the Referral Center

To transfer your license to The Referral Center, please return this completed packet to RCI.

Your Name: _____

Phone: _____

Email: _____

Instructions

Check each item as completed.

- _____ Fill out state real estate commission transfer paperwork *(included in packet)*
- _____ Have your current broker sign the real estate commission transfer paperwork
- _____ Confirm payment for real estate commission state transfer fee *(details below)*
- _____ Complete Independent Contractor Agreement *(included in packet)*
- _____ Complete W-9 *(included in packet)*
- _____ Complete RCI's Accounting Information Sheet *(included in packet)*
- _____ Include a check payable to The Referral Center, Inc for \$125

State Transfer Fee Details

See chart below for payment instructions to the real estate commission.

State	Payment Instruction	Amount
Alabama	Send to RCI check payable to Alabama Real Estate Commission	\$25
Arkansas	Send to RCI check payable to Arkansas Real Estate Commission	\$30
Georgia	N/A. Georgia does not charge a transfer fee	n/a
Mississippi	N/A. Mississippi does not charge a transfer fee	n/a
Tennessee	Pay Online at https://core.tn.gov	\$25

RCI Agent Requirements

- Must maintain active real estate license. This includes paying state renewal fees and meeting state continuing education requirements.
- Must pay annual RCI fee of \$125. Includes E&O insurance and administrative fees.
- Must require a minimum fee of 25% in referral agreements.

Return Complete Packet

Mail, fax or email completed paperwork to the nearest RCI office located in your state.

Please contact us with any questions.



REFERRAL CENTER, INC.

Agent Accounting Information

Please Print Neatly

1 Legal Name _____
(as appears on SS Card) (If a name change please provide new and former name)

2 Preferred Name _____
(for business/email use) (Note: Nicknames must also appear on license)

3 Region _____

4 Email Address _____

5 Date of Affiliation _____
(Date contract signed)

6 Home Address _____

City, State, ZIP _____

7 Home Phone # () - _____

8 Cell Phone # () - _____

9 Social Security # - - _____
(Please attach copy of SS card with original paperwork)

10 Date of Birth _____

11 W-9 Form Attached? _____

12 RCI Check Attached? RCI \$125.00 _____

13 State Paid? Circle TN \$25 paid online _____

14 Real Estate License # _____ TN

RCI Broker Date Agent Signature Date

Accounting Use Only		
Agent I.D. # _____	_____	_____ Date

THIS INDEPENDENT CONTRACTOR AGREEMENT, hereinafter the Agreement, is made and entered into this ____ day of _____, 20__ by and between Referral Center, Inc. hereinafter referred to as "Broker" and _____, hereinafter referred to as "Sales Associate," and both hereinafter referred to collectively as "Parties."

RECITALS

WHEREAS, Broker is now and, for many years past, has been engaged in business as a Real Estate Broker in _____ Tennessee _____ (State) and is duly licensed to operate as a brokerage firm and has and does enjoy the good will of the public and a reputation for fair dealing;

WHEREAS, Sales Associate is now and has been engaged in business as a real estate licensee, duly licensed by the State of _____ Tennessee _____ to conduct activities contemplated herein; and

WHEREAS it is deemed to be to the mutual advantage of Broker and Sales Associate to enter this Agreement upon the terms and conditions hereinafter set forth.

NOW, THEREFORE, for and in consideration of the mutual covenants and promises herein contained and each act done pursuant hereto, the undersigned hereby enters into the following Articles of Agreement:

ARTICLE I - Facilities and Referral Effort

- A. Sales Associate agrees to proceed diligently, faithfully, loyally, legally, and with her best efforts to refer customers and/or clients to real estate licensees who are actively representing customers and/or clients in the selling, buying, or leasing real estate and otherwise to promote the business of serving the public in real estate referrals to the end that each of the Parties hereto may derive the greatest profit possible. Sales Associate agrees that she will not be a fully active, practicing real estate professional other than offering referrals as herein agreed.
- B. Broker and Sales Associate agree and understand that no facilities or equipment are needed in order to promote real estate licensees referring customers and/or clients to other real estate licensees and therefore no desk space, clerical service, access to communication systems (i.e. telephones, emails, computers etc.) will be provided.
- C. It is expressly agreed that Sales Associate shall furnish her own automobile/transportation and pay all expenses thereof and that Broker shall have no responsibility therefore

ARTICLE II - Commissions and Fees

- A. The commissions and fees for services rendered in the referral to a real estate licensee for the sale, rental, trade, or leasing of real estate and other services shall be 70% to Sales Associate and 30% to Broker (80/20 split for any personal property referred). This may be changed by Broker from time to time. Sales Associate may negotiate the amount of the referral fee (minimum of 25%) with the real estate broker and/or licensee to whom they are referring a customer and/or client. The entire referral fee will be payable to Broker. Once the referral fee has been deposited in Broker's account and after a commercially reasonable time has lapsed, then Broker will disburse the 70% split to Sales Associate (or 80% if the referral is for Sales Associate's personal property).
- B. Sales Associate agrees not to accept any funds, income, payments, fees, bonuses, compensation, or anything of value (hereinafter collectively "monies") as may be prohibited by law that are derived as a result of or in connection with services performed under or in relation to their real estate license or in any way connected to Sales Associate's status as a real estate professional or transactions that are for sale by owner or are a Sales Associate's personal real estate property. In order to allow for adequate supervision and to ensure proper disclosure to clients and customers as required by law, Sales Associate agrees and acknowledges that all monies derived as a result of or in connection with services performed under or in relation to this Agreement, or in any way connected to Sales Associate's status as a real estate professional shall flow through Broker and be subject to division between Broker and Sales Associate in accordance with Sales Associate the above-referenced 70/30 split; provided, however, an annual fee or any other outstanding monetary obligation owed by Sales Associate to Broker will be deducted from Sales Associate's share of the monies prior to distribution to Sales Associate.
- C. In no case shall Broker be personally liable to Sales Associate for any referral fee not collected nor shall Sales Associate be personally liable to Broker for any referral fee not collected.
- D. Pledging, collateralizing or creating any security interest in future referral fees is highly discouraged. Broker will charge Sales Associate a processing fee of Fifty Dollars (\$50.00) for handling each and every non-judicial, third party request or demand for payment of all or a portion of Sale Associate's Professional Services Fee.
- E. Sales Associate acknowledges and agrees that Broker may refuse to accept any commissions or referral fee from any transaction which, in Broker's sole discretion, it deems contrary to ethical practices of real estate professionals or illegal and that Broker may

otherwise refuse to participate in any such transaction. Broker shall have no obligation to pay Sales Associate any portion of the rejected commission.

ARTICLE III - Expenses

- A. Broker shall not be liable to Sales Associate for any expenses incurred by Sales Associate or for any of her acts. Sales Associate shall not be liable to Broker for office help, expenses, or any of Broker's acts. Sales Associate is responsible for expenses and charges incurred by her assistants or employees.
- B. Sales Associate shall pay, upon receipt of a statement from Broker, all of Sales Associate's annual fee(s). The annual fee is \$125.00 and is due in full by March 10th. Sales Associates who affiliate after September 30th of any year will pay a reduced fee of \$75.00.
- C. Sales Associate and Broker agree that the commencement of any legal actions or other proceedings to collect commissions or referral fees must be authorized by and maintained in the name of the Broker. Broker and Sales Associate shall share all expenses incurred to collect or to attempt to collect a commission, including attorney's fees and costs. Sales Associate agrees that at Broker's discretion, Sales Associate will either: (1) share in foregoing one-third (1/3) of the gross commission actually collected as a flat fee payment for attorney's fees and (2) share all expenses incurred to collect or to attempt to collect a commission in the same proportion as the commission split, 70/30.

ARTICLE IV - Errors and Omissions Insurance

Broker will secure or provide errors and omissions insurance on such terms and conditions as acceptable to Broker which shall include coverage for affiliated real estate licensees concerning referrals but not as a fully active, practicing real estate professional. Sales Associate is obligated to review, comply with and otherwise satisfy all terms and conditions of the then current errors and omissions policy, and to be aware of all exclusions regarding coverage. A copy is available upon request. Should coverage be denied for a claim that stems from Sales Associate's acts or failure to act due to Sales Associate's failure to review, comply with and otherwise satisfy all terms and conditions, or because the claim is excluded under the policy, then Sales Associate is responsible for any damages, expenses, costs, fees, or other loss suffered by Broker, its officers, directors, brokers, employees, and affiliates stemming from such claim.

ARTICLE V - Authority to Contract

Sales Associate shall have no authority to bind, obligate, or commit Broker by any promise or representation unless specifically authorized by Broker in writing in a particular transaction.

ARTICLE VI - Litigation, Controversies, and Disputes

- A. Broker, within its sole discretion, may determine: (1) whether or not any litigation, controversy or dispute concerning commissions, real estate transactions, any other real estate related matter or any matter involving Broker or Sales Associate shall be prosecuted, defended, compromised or settled, and in what manner; (2) the terms and conditions of any compromise, settlement, or other resolution; and (3) whether to employ counsel and to incur legal expense. Sales Associate shall cooperate fully with Broker regarding any litigation, controversy, or dispute. If a compromise or settlement involves the payment of money or anything of value by Sales Associate, such compromise or settlement may be accepted by Broker without the consent of Sales Associate.

ARTICLE VII - Independent Contractor

- A. This Agreement does not constitute a hiring by either party or the creation of an employment relationship between Broker and Sales Associate. Sales Associate is and shall remain an independent contractor bound by the provisions hereof. Sales Associate agrees and acknowledges that all services performed and contracts signed with Broker are in Sales Associate's capacity as an independent contractor. Sales Associate is under the control of Broker as to the result of Sales Associate's work only and not as to the means by which such result is accomplished. This Agreement shall not be construed as a partnership or joint venture, and neither party hereto shall be liable for any obligation incurred by the other except as provided elsewhere herein. Broker shall not withhold from Sales Associate's commissions any amount for taxes. Broker shall not make any premium payments or contributions for any workmen's compensation or unemployment compensation for Sales Associate or his assistants.
- B. Sales Associate shall be solely liable for payment of all state taxes, payroll taxes, and federal income taxes including those taxes that would be assessed for corporations, limited liability companies, and any other legal entity. Sales Associate shall provide Broker with a w-9 with Sales Associate's correct/legal name, address, tax identification number for the purpose of receiving a 1099 form for professional service fees and/or commissions paid to Sales Associate during the preceding year. Sales Associate agrees to hold Broker harmless from all state taxes, payroll taxes, or federal income taxes for which Sales Associate or Sales Associate's entity may become obligated to pay. To maintain the separate and distinct status between Broker and Sales Associate or Sales Associate's entity, Sales Associate or Sales Associate's entity shall not appropriate any information, documents, or materials of

Broker except as authorized by Broker, and shall not hold Sales Associate or Sales Associate's entity out as having authority to act on behalf of Broker except as and for those normal activities contemplated in this agreement. Further, the independent contractor status exempts Sales Associate or Sales Associate's entity from Worker's Compensation Act coverage for Alabama, Arkansas, Florida, Georgia, Kentucky, Louisiana, Mississippi, Missouri, Oklahoma, Tennessee, Virginia, or any other state which may become applicable after the execution of this agreement as well as those specific state employment commissions.

ARTICLE IX - Default, Hold Harmless, and Indemnification

If any act or failure to act by Sales Associate shall result in any loss or damage to Broker, its brokers, employees, officers, directors, and affiliates, then Sales Associate shall pay any such loss or damage. Sales Associate further agrees to be responsible for, and to defend, hold harmless, and indemnify Broker, its brokers, employees, officers, directors, and affiliates from any claim, demand, cause of action, or lawsuit, including attorney fees and costs, which may result from or be caused by such act or failure to act on the part of Sales Associate. Should Sales Associate fail to make such payments or reimbursements within sixty (60) days from date of written demand, then the party harmed by such failure will have the right to legally collect all losses, damages, and expenses, in addition to all collection fees, court costs, attorney's fees and related expenses.

ARTICLE X - Termination

- A. This Agreement and the relationship created hereby may be terminated by either party hereto, with or without cause, at any time upon written notice given to the other. The liabilities of Sales Associate shall survive the termination of this Agreement except as otherwise stipulated in writing. After termination, no commissions or fees will be paid to Sales Associate regarding any transaction unless a referral agreement was properly entered into or executed before the termination of this Agreement.
- B. In the event of death of Sales Associate during the term of this Agreement, any sums due at the date of death or which would accrue after such date shall be payable to the qualified personal representative of Sales Associate's estate.

ARTICLE XI - Miscellaneous

- A. Heirs, Successors, and Assigns. This Agreement shall be binding upon and the benefits and obligations shall inure to the heirs, successors, and assigns of the Parties hereto.
- B. Notices. All notices provided for under this Agreement shall be in writing and shall be sufficient if sent by certified mail to the following listed addresses of the Parties or to such other address as shall be designated in writing by a party or to the following e-mail address:

Sales Associate Physical Address and e-mail address:

Broker's Physical Address and approved e-mail address:

6525 N Quail Hollow, Memphis, TN 38120

rci.memphis@crye-leike.com

- C. Governing Law. This Agreement shall be governed by the laws of the State of Tennessee in the County of Shelby.
- D. Jurisdiction. Except as otherwise provided herein, any action filed by either party to this Agreement shall be filed in the appropriate court of competent jurisdiction in the State of TN in the County of Shelby.
- E. Assignment. Broker may assign this Agreement.
- F. Waiver. The failure of any party hereto to enforce at any time any of the provisions or terms of this Agreement shall not be construed to be a waiver of such provision or term, nor of the right of any party thereafter to enforce such term or provision.
- G. Entire Agreement. Except as otherwise provided herein, this Agreement constitutes the entire agreement between Broker and Sales Associate and there are no agreements or understandings concerning this Agreement that are not fully set forth herein.
- H. Severability. If any provision of this Agreement is invalid or unenforceable in any jurisdiction it shall be liberally construed in order to affect the purpose and intent of this Agreement and the invalidity or unenforceability of any provisions of this Agreement in any jurisdiction shall not affect the durability or enforceability of any such provisions in any other jurisdiction.
- I. Gender. The use of any gender pronoun shall be deemed to include all genders.
- J. Advertising. Sales Associate acknowledges and agrees that he will abide by Broker's advertising guidelines and comply with all applicable laws regarding the advertising of real estate related services and property and other services contemplated herein.
- K. Sales Associate further agrees and acknowledges as follows:
 - 1. I have not been required by Broker to maintain any specific schedule or to attend any mandatory sales or training meetings.
 - 2. I am not required to meet any sales quotas.

3. I do not require permission of Broker to schedule my vacation.
4. I have received no minimum salary or sick pay.
5. I have paid and will pay future income, FICA, and Medicare taxes as well as any other federal, state, or local taxes, or any professional licenses/dues/fees as required by law.
6. I understand that I am not free to render services to other entities that would conflict with the licensing requirements of the State of TN .
7. I have the right to have others assist me. If I hire an assistant who performs tasks for which a license is required, then I will ensure that the assistant: (a) maintains a valid and active license for the region in which he/she is working if the assistant will be performing acts which require a real estate license, (b) if an assistant has a real estate license, then I will ensure he/she affiliates as an independent contractor with Broker, and (c) I and any licensed assistant will agree to conform to and abide by all laws, rules and regulations, codes of ethics, and education requirements that are binding on, or applicable to real estate brokers and real estate salesmen including Broker's Policy and Procedure Manual and that our Principal/Supervising Broker is responsible for supervising all affiliated licensees. I am solely responsible for the actions of my employees, for payment of any wages and salary to assistants and corresponding tax liabilities, for any tools the assistants use, and for any tools I use in furtherance of the sale, offer for sale, purchase, offer to lease, negotiation of the sale, purchase or exchange of leases, rent, or place for rent, or to collect rent from real estate or improvements thereon, for another or others. Unless an assistant is my husband or wife, as applicable, I cannot pool or otherwise combine commissions with the assistant. Broker agrees that it may set tasks, define objectives, and specify results which Sales Associate is to achieve but the mode and manner of accomplishing the results are left to Sales Associate. Broker does not have the power to set hours of work and floor time, to compel attendance at sales meetings or any other meetings of Broker, to assign management responsibilities, or to compel training and instruction, other than that required by state law.

ENDORSEMENT:

By signing this agreement, it is our individual intentions that an Independent Contractor relationship be established with Sales Associate as the independent contractor for all intents and purposes.

Sales Associate

Date

Referral Center, Inc.

By: Cheryl Fortner, Principal Broker _____

Print Name/Title

Signature: _____

Date: _____

**Tennessee Real Estate Commission
TRANSFER, RELEASE, AND CHANGE OF STATUS FORM**

Please complete the form in its entirety. If a section is not applicable, please mark as not applicable.

Check the appropriate box below:	Action	Transaction	Fee	Questions	Answer (Yes/No)
	Transfer to new firm	8080	\$25	Have both your releasing Broker and your new Broker signed your TRANSFER?	
	Change of status from RETIRED TO ACTIVE	8000	\$25	If you were in retirement status for more than one renewal cycle, have you completed all necessary education?	
	Change of status from ACTIVE to RETIRED	6070	\$25	Do you understand to stay in retired status you must continue to pay your license renewal fee?	

Licensee Information

Name: _____ License Number: _____
 Email: _____ Signature: _____

Releasing Firm Information

If you are retiring or transferring your license, please ensure this section is completed.

Firm Name: _____ Firm License Number: _____
 PB License number: _____
 PB Name: _____
 PB Signature: _____

New Firm Information

If you are reactivating or transferring your license, please ensure this section is completed.

Firm Name: _____ Firm License Number: _____
 PB License number: _____
 PB Name: _____
 PB Signature: _____

Notes: _____

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>	<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									
				-					
or									
Employer identification number									

Part II Certification

Under penalties of perjury, I certify that:

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

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

Sign Here	Signature of U.S. person ▶	Date ▶
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General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

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

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

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

By signing the filled-out form, you:

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

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

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

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

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

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

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

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

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

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

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

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

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

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

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

Payments you receive will be subject to backup withholding if:

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

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

Also see *Special rules for partnerships*, earlier.

What is FATCA Reporting?

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

Updating Your Information

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

Penalties

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

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

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

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

Specific Instructions

Line 1

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

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

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

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

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

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

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

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

Line 2

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

Line 3

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

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

Line 4, Exemptions

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

Exempt payee code.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

G—A real estate investment trust

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

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

A bank as defined in section 581

K—A broker

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

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

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

Line 5

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

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

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

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

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

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

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

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

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

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

Part II. Certification

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

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

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

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

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

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.

You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

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

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

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

What Name and Number To Give the Requester

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

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

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

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

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

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

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

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

Secure Your Tax Records From Identity Theft

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

To reduce your risk:

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

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

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

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

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

Protect yourself from suspicious emails or phishing schemes.

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

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

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

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

Privacy Act Notice

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