

Thank you for your interest in joining our independent contractor rosters for the US and Canada!
Please complete this Profile and also sign and complete our Independent Contractor Agreement (ICA).

(Print) First and Last Name: _____

Gender: Male Female

Age group: 18 – 29 30–39 40–49 50–59 60 or older

Education:

- | | |
|---|---|
| <input type="radio"/> High school graduate | <input type="radio"/> Graduate with bachelor's degree |
| <input type="radio"/> Some college | <input type="radio"/> Some postgraduate study |
| <input type="radio"/> Graduate with two-year degree | <input type="radio"/> Postgraduate degree |
| <input type="radio"/> Some university | <input type="radio"/> Other |

Current Employment Status:

- | | |
|--|------------------------------------|
| <input type="radio"/> Employed Full Time | <input type="radio"/> Retired |
| <input type="radio"/> Employed Part Time | <input type="radio"/> Student |
| <input type="radio"/> Not employed/in-between jobs | <input type="radio"/> Other: _____ |
| <input type="radio"/> Homemaker | |

Language proficiencies: English French Spanish Other: _____

Technology assets:

Computer or laptop with internet access at (mark all applicable):

- Home Work Cellular None

Printer available at (mark all applicable):

- Home Work None

Smart phone with data plan and/or wireless access Yes No

iPad or Tablet with data plan and/or wireless access Yes No

Scanner at (mark all applicable): Home Work None

Fax at (mark all applicable): Home Work None

How did you hear about us?

- Referred by: _____
- Internet Search – what website or key words did you use? _____
- Other: _____

Do you currently work for another/other checking services as an independent contractor?

- Yes No If “Yes” please list all: _____

of years contracting: _____

of years as a movie theatre contractor: _____

Experience examples/types of assignments/shops/projects completed
(general description of responsibilities):

1) _____

2) _____

3) _____

4) _____

>>> Availability: Weekdays Weeknights Weekends

Theatres you wish to check... Primary choice listed first, then Second choice, Third choice...:

Theatre Name/City/State: _____

Theatre Name/City/State: _____

Theatre Name/City/State: _____

Please return by scan in an email to info@VeriTES.com or fax to 1-800-443-6093. Once received and reviewed for completeness, you will be entered in our system and provided further instructions.

THIS AGREEMENT is entered into on the date/year on the signature page by and between VeriTES (hereinafter

"VeriTES") and _____ (hereinafter "Independent Contractor").
Independent Contractor - your name printed here

RECITALS

A. WHEREAS, VeriTES is engaged in the business of providing reports to customers and clients regarding the results of checking services performed by independent contractors, including, without limitation, theater open checking, theater blind checking, sneak preview and trailer monitoring, lobby materials audit, mystery shops, customer satisfaction surveys, opinion polling, customer service evaluations and quality control evaluations (hereinafter "Checking Services").

B. WHEREAS, VeriTES is desirous of obtaining the services of Independent Contractor to perform Checking Services from time to time.

C. WHEREAS, Independent Contractor is willing to provide Checking Services to VeriTES in accordance with the terms of the Agreement from time to time.

NOW, THEREFORE, THE PARTIES AGREE AS FOLLOWS:

1. INCORPORATION OF RECITALS

The statements set forth in paragraphs A, B and C above are incorporated by this reference.

2. INDEPENDENT CONTRACTOR SERVICES.

2.1 Since VeriTES is not in the business of providing Checking Services, from time to time VeriTES shall contact Independent Contractor to solicit an offer from Independent Contractor for the performance of Checking Services. VeriTES's solicitation shall indicate to Independent Contractor the Checking Services to be performed, and provide other information that may assist Independent Contractor in the performance of his/her services. In each instance when Independent Contractor accepts an offer, the specifications for the engagement will be set forth in a work order ("Work Order").

2.2 At all times, Independent Contractor shall have the right to accept or refuse to make an offer in response to VeriTES's solicitation, and Independent Contractor shall not be penalized for refusing to make such an offer.

3. PERFORMANCE OF SERVICES.

3.1 Independent Contractor, in his/her sole discretion, shall determine the method, details and means of performing the Checking Services required by this Agreement. Such method, details and means shall only be subject to any specifications provided by a customer and/or client to VeriTES. VeriTES shall not have any right to control the means, manner or method of accomplishing the Checking Services to be provided by Independent Contractor.

3.2 Independent Contractor, in his/her sole discretion, may retain or employ employees, assistants or agents to perform the Checking Services under this Agreement. VeriTES shall not have the right to control, direct or supervise any employees, assistants or assigns retained by Independent Contractor to perform such Checking Services.

3.3 Because VeriTES is retained by its clients to provide reports containing information that is both location and time specific, Independent Contractor shall perform the Checking Services under this Agreement at such locations and at such times as dictated by VeriTES's clients. Independent Contractor shall not be required to furnish a record of his/her time to VeriTES.

3.4 Independent Contractor shall provide his/her own supplies, tools, transportation, equipment and other materials as may be necessary to complete the Checking Services under this Agreement. Independent Contractor shall not be required to purchase or rent any supplies, tools, equipment or other materials from VeriTES. If Independent Contractor, and/or his/her employees, assistants, agents or assigns uses a motor vehicle in performing his/her services under this Agreement, Independent Contractor shall cause the motor vehicle to be insured. Independent Contractor hereby agrees that VeriTES shall not be liable to Independent Contractor, and hereby waives any claim against VeriTES, for any damages, injuries and liability arising out of Independent Contractor's use of such motor vehicle.

3.5 Independent Contractor shall be free to perform, and this Agreement does not restrict him/her from performing, the same or similar Checking Services for any third parties during the term of this Agreement.

3.6 Independent Contractor shall assume full and complete responsibility for (a) the payment of all compensation and expenses of any employees, assistants or agents retained by Independent Contractor to perform the Checking Services, (b) all costs and expenses incurred by Independent Contractor in connection with the performance of this Agreement, including, without limitation, costs of equipment, fees,

fines, licenses, bonds and/or taxes required of, or imposed against, Independent Contractor and all local, state and federal income taxes, unemployment insurance, social security, disability insurance, workers' compensation and other applicable withholdings.

3.7 Independent Contractor shall obtain and maintain workers' compensation insurance and property liability insurance covering his/her employees, assigns, assistants, agents and/or equipment and any other insurance required by law or necessary to perform the Checking Services under this Agreement.

3.8 VeriTES shall not (a) withhold any local, state or federal income taxes from any payments to Independent Contractor, (b) withhold any FICA (Social Security) taxes from any payments to Independent Contractor, (c) make any state or federal unemployment insurance contributions on behalf of Independent Contractor, (d) make any disability insurance contributions on behalf of Independent Contractor, (e) obtain any workers' compensation insurance on behalf of Independent Contractor or (f) pay any costs or expenses incurred by Independent Contractor in connection with this Agreement. However, if VeriTES pays Independent Contractor more than \$600.00 in any year, VeriTES will report those earnings to the Internal Revenue Service on a Form 1099.

4. INDEPENDENT CONTRACTOR FEES.

VeriTES shall pay Independent Contractor on a per-job basis. Upon receipt by VeriTES of Independent Contractor's written report and invoice for Checking Services performed under this Agreement, VeriTES shall pay Independent Contractor for such services by check in not less than ten (10) but not more than sixty (60) business days. Independent Contractor shall not be entitled to any pension, bonus, paid vacation or sick pay. Independent Contractor will not be compensated for Checking Services unless he/she satisfactorily completes the Checking Services in accordance with the applicable Word Order.

5. TERM.

This Agreement shall remain in force until and unless terminated by either party; provided that Independent Contractor may not terminate this Agreement without having completed all Work Orders that he/she has agreed to complete. The provisions of Sections 10-24 of this Agreement shall survive any termination of this Agreement.

6. AUTOMATIC TERMINATION.

This Agreement shall terminate automatically upon the occurrence of either of the following events: (1) the bankruptcy or insolvency of either party or (2) the death of Independent Contractor (if sole proprietorship).

7. EFFECT OF TERMINATION ON COMPENSATION.

In the event of the termination of this Agreement, Independent Contractor shall be entitled to any independent contractor fees or compensation due to him/her prior to the date of termination as provided in this Agreement. Independent Contractor shall be entitled to no further compensation or fees as of the date of termination.

8. REPRESENTATIONS BY INDEPENDENT CONTRACTOR.

8.1 Independent Contractor hereby represents warrants and agrees that he/she has specific experience in the field of Checking Services.

8.2 Independent Contractor hereby represents, warrants and agrees that (a) this Agreement is not an employment agreement, (b) this Agreement shall not entitle Independent Contractor to be an employee, joint venture or partner of VeriTES and he/she is not an employee, joint venture or partner of VeriTES, (c) he/she shall perform his/her obligations under this Agreement as an independent contractor and not as the agent or employee of VeriTES and (d) he/she shall have no right, power or authority, express or implied, to obligate or bind VeriTES to any contract, obligation or undertaking whatsoever.

8.3 Independent Contractor hereby represents warrants and agrees that he/she shall not hold himself/herself out to anyone as an employee of VeriTES, including, without limitation, local, state or federal entities.

8.4 Independent Contractor hereby represents, warrants and agrees that he/she (a) is the proprietor of an independently-established field research and information gathering/polling business that provides services to customers such as VeriTES and has recurring business liabilities and obligations, (b) independently has taken and/or will take any and all steps consistent with, and necessary to maintain, that status, including, without limitation, obtaining business cards and/or obtaining a business license, if necessary, and (c) will file a business or self-employment income tax return (i.e., an IRS Form Schedule "C") with the Internal Revenue Service and/or the equivalent with his/her State Franchise Tax Board.

8.5 Independent Contractor hereby represents warrants and agrees that the execution of this Agreement and the performance of the terms and conditions hereof does not and shall not violate any other contract or commitment, express or implied, of Independent Contractor to any third party.

8.6 Independent Contractor hereby represents, warrants and agrees that he/she is at least eighteen (18) years of age.

8.7 In reliance upon the foregoing representations and warranties, VeriTES is willing to retain Independent Contractor to perform the Checking Services required under this Agreement.

9. REPORTING OF US SOCIAL SECURITY NUMBER.

Due to IRS Form 1099 reporting requirements, Independent Contractor hereby agrees to (a) complete accurately the attached IRS Form W-9, (b) state on the Form W-9 his/her Social Security Number or Federal Identification Number, and mail promptly to VeriTES the Form W-9 with a legible photocopy of one of the following: (1) Social Security Card, (2) Medicare/Medical Card, (3) W-2 Form issued by a former employer, (4) current or prior Federal Income Tax Return (first page only) or (5) Social Security Benefits Statement (first page only).

10. INDEMNIFICATION.

Independent Contractor shall indemnify and hold VeriTES harmless from any and all claims, damages, injuries and liability arising out of, caused by or connected with the performance of this Agreement by Independent Contractor, or any of his/her employees, agents, assistants or assigns, including, without limitation, any costs or attorney's fees incurred by VeriTES.

11. RIGHT TO PROPRIETARY INFORMATION.

11.1 All documents, materials and information provided by VeriTES to Independent Contractor, or prepared or developed by Independent Contractor under this Agreement, including without limitation VeriTES's forms, processes, client lists, Work Order specifications provided by VeriTES, and the data gathered by Independent Contractor to fulfill the Work Orders (hereinafter collectively the "Proprietary Information"), shall be or become the property of VeriTES without restriction or limitation as to their use by VeriTES, and shall be made available to VeriTES upon request at any time.

11.2 Independent Contractor understands and agrees that all Proprietary Information has been, is and shall be divulged to Independent Contractor or gathered by Independent Contractor for VeriTES's benefit, and that Independent Contractor will keep such information secret and confidential for the benefit of VeriTES; provided, however, that Independent Contractor may disclose such information to his/her employees, agents, assistants and assigns but only to the extent necessary for such employees, agents, assistants and assigns to perform the Checking Services. In the event Independent Contractor provides such information to his/her employees, agents, assistants or assigns, he/she shall (a) inform such employees, agents, assistants and assigns, as the case may be, of the terms of Section 11 of this Agreement and (b) be responsible for any breach of such terms by such employees, agents, assistants and assigns. Independent Contractor further understands and agrees that at all times, he/she shall not disclose or communicate any Proprietary Information of any type to any competitor of VeriTES. Independent Contractor agrees not to make any use of such information on his/her own behalf or on behalf of any other person, except in the course and scope of his/her Checking Services for and on behalf of VeriTES. Independent Contractor agrees to utilize and/or disclose the Proprietary Information solely for VeriTES's benefit and not to utilize or disclose such Proprietary Information for any other purpose whatsoever without the written consent of VeriTES.

11.3 Independent Contractor agrees to return to VeriTES any and all information, materials, products, and other property containing or related to the Proprietary Information or which belong to or were developed by Independent Contractor or others for or on behalf of VeriTES which is written, recorded, or in other tangible form and in the possession of Independent Contractor, and/or his/her employees, assistants, agents or assigns, on the earlier of the date of termination of this Agreement or within seven (7) days of written demand by VeriTES.

12. INJUNCTIVE RELIEF

12.1 In view of the nature of Independent Contractor's services and the Proprietary Information which Independent Contractor has received and/or developed, or will receive and develop in the course of this Agreement, Independent Contractor agrees that VeriTES will be irreparably harmed and injured by any violation, or threatened violation, of this Agreement by Independent Contractor and, therefore, that VeriTES shall be entitled to an injunction prohibiting Independent Contractor from any violation or threatened violation of the terms of this Agreement.

12.2 If there is a breach or threatened breach by Independent Contractor of any provision of this Agreement, VeriTES shall be entitled to an injunction restraining Independent Contractor from such breach and such other remedies to which VeriTES may be entitled in law and/or equity.

13. NOTICE.

All notices, requests, demands and other communications required or permitted to be given hereunder shall be in writing and shall be deemed to have been duly given if personally delivered or sent by prepaid telegram, teletype, or first class mail, postage prepaid, registered or certified, as follows:

TO INDEPENDENT CONTRACTOR:

Independent Contractor's street address, city and state as provided on the signature page.

TO VERITES:

VERITES Attn: Dispatch, 15821 Ventura Blvd Suite 675, Encino, CA 91436

Either party may change the address to which such communications are to be directed by giving written notice to the other party in the manner provided in this Section 13. Any notice given by mail as provided in this Section shall be deemed given on the third (3rd) business day following such mailing, and any notice given by telegram or telecopy as provided herein shall be deemed delivered on the business day following the delivery of such notice to the telegraph company for transmission or the next calendar day after written receipt of confirmation of the transmission of the telecopy.

14. ENTIRE AGREEMENT.

This Agreement contains all of the terms and conditions agreed upon by the parties hereto with reference to the subject matter hereof. No officers, employees or agents of any party hereto have any authority to make any representation or promise not contained in this Agreement, and each of the parties hereto agrees that it has not executed this Agreement in reliance upon any such representation or promise.

15. CAPTIONS.

All section headings are inserted for convenience only and shall not be used in any way to modify, limit, construe or otherwise affect this Agreement.

16. COUNTERPARTS.

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

17. MODIFICATION.

This Agreement may not be otherwise modified except by a writing signed by all parties hereto.

18. WAIVER.

No action taken pursuant to this Agreement, including, without limitation, any investigation by or on behalf of either party, shall be deemed to constitute a waiver by the party taking such action of the complete compliance with representations, warranties, covenants or agreements contained herein. No waiver shall be binding unless in writing and signed by the party making the waiver. A waiver by either party hereto of a breach of any provision of this Agreement shall not operate or be construed as a waiver of any subsequent breach.

19. ARBITRATION.

All claims, disputes, disagreements, causes of action, and controversies between the parties arising out of, caused by or connected with the performance or interpretation of this Agreement shall be resolved through binding arbitration by the American Arbitration Association at its New York, New York office. Any judgment upon the award rendered by the Arbitrator(s) may be entered in any court of competent jurisdiction. The Arbitrator(s) shall have the authority to make any award which could be made in a court of law. Each of the parties reserves the right to file with a court of competent jurisdiction an application for temporary or preliminary injunction relief, or temporary protective order on the grounds that the arbitration award to which the applicant may be entitled may be rendered ineffectual in the absence of such relief. The arbitration award shall be in writing and specify the factual and legal bases for the award.

20. APPLICABLE LAW.

This Agreement shall be governed by and construed in accordance with the laws of the State of New York applicable to contracts made in that State without regard to conflicts of laws.

21. PARTIAL INVALIDITY.

If any term(s) or provision(s) of this Agreement or the application thereof to any person or circumstances shall to any extent be invalid or unenforceable, the remainder of this Agreement or the application of such term(s) or provision(s) to persons or circumstances other than those to which it is held invalid or unenforceable shall, at the option of the party affected thereby, not be affected thereby. Each and every term of this Agreement shall be valid and enforced to the fullest extent permitted by law.

22. INTERPRETATION.

This Agreement is to be deemed to have been prepared jointly by the parties hereto, and if any inconsistencies or ambiguities exist herein, they shall not be interpreted or construed against either party as the drafter.

23. SUCCESSORS AND ASSIGNS.

This Agreement shall bind and inure to the benefit of the successors, assigns, personal representatives, heirs and legatees of the respective parties hereto; provided that Independent Contractor may not assign this Agreement to any person or company that is not currently on VeriTES's approved list of independent contractors that perform services.

DATED: _____ "VeriTES" VeriTES

By: _____

I acknowledge that I have read all of the above information in full and fully understand all terms and conditions set forth in this Agreement.

DATED: _____ "INDEPENDENT CONTRACTOR"

_____	_____
[Independent Contractor's Printed Name]	[Cities to contact me with available assignments]
_____	_____
[Independent Contractor's Signature]	[Cities to contact me with available assignments]
_____	_____
[Independent Contractor's Date of Birth mm/dd/year]	[Cities to contact me with available assignments]
_____	_____
[Independent Contractor's (US) Social Security Number or (US) tax ID # or (Canadian) Social Insurance #]	[Cities to contact me with available assignments]
_____	_____
[Independent Contractor's Street Address]	[Cities to contact me with available assignments]
_____	_____
[Independent Contractor's City, State, Zip]	[Cities to contact me with available assignments]
_____	_____
[Independent Contractor's Email Address]	[Cities to contact me with available assignments]
_____	_____
[Independent Contractor's Home phone number]	

[Independent Contractor's Mobile/cell number]	

[Independent Contractor's Work number – optional]	

All US and Canadian independent contractors please print out, sign and date this ICA and send it to VeriTES with the W9 (US only) one of the following 3 ways:

- ➔ scan then email the ICA to info@VeriTES.com or
- ➔ fax to toll-free fax number 1-800-443-6093 Attn: Dispatching or
- ➔ regular mail to: VeriTES Attn: Dispatching, 15821 Ventura Blvd Suite 675, Encino, CA 91436

Contract - Provision #9 documentation

9. REPORTING OF US SOCIAL SECURITY NUMBER.

Due to IRS Form 1099 reporting requirements, Independent Contractor hereby agrees to (a) complete accurately the attached IRS Form W-9, (b) state on the Form W-9 his/her Social Security Number or Federal Identification Number, and mail promptly to VeriTES the Form W-9 with a legible photocopy of one of the following:

(1) Social Security Card, (2) Medicare/Medical Card, (3) W-2 Form issued by a former employer, (4) current or prior Federal Income Tax Return (first page only) or (5) Social Security Benefits Statement (first page only).

Attach a copy or scan of the required documentation below or attach an additional page

U.S.A. only

Form **W-9**
(Rev. December 2014)
Department of the Treasury
Internal Revenue Service

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.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification; check only **one** of the following seven boxes:
 Individual/sole proprietor or single-member LLC
 Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____
Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner.
 Other (see instructions) ▶

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):
 Exempt payee code (if any) _____
 Exemption from FATCA reporting code (if any) _____
(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.)
 6 City, state, and ZIP code
 7 List account number(s) here (optional)

Requester's name and address (optional)

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 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.

Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

Social security number

			-			-					
--	--	--	---	--	--	---	--	--	--	--	--

or

Employer identification number

			-								
--	--	--	---	--	--	--	--	--	--	--	--

Part II Certification

Under penalties of perjury, I certify that:

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

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

Sign Here

Signature of U.S. person ▶

Date ▶

General Instructions

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

Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/fw9.

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?* on page 2.

By signing the filled-out form, you:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- 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
- 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?* on page 2 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 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, 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 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 *Exempt payee code* on page 3 and the separate instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships* above.

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* on page 3 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, list first, and then circle, the name of the person or entity whose number you entered in Part I of 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 in line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box in line 3.

Limited Liability Company (LLC). If the name on line 1 is an LLC treated as a partnership for U.S. federal tax purposes, check the "Limited Liability Company" box and enter "P" in the space provided. If the LLC has filed Form 8832 or 2553 to be taxed as a corporation, check the "Limited Liability Company" box and in the space provided enter "C" for C corporation or "S" for S corporation. If it is a single-member LLC that is a disregarded entity, do not check the "Limited Liability Company" box; instead check the first box in line 3 "Individual/sole proprietor or single-member LLC."

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space in 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.

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. 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 this page), 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 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. 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, 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 items 1, 4, or 5 below 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 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), 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 ¹ The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ² The grantor [*]
6. 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:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity ⁴
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 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* on page 2.

*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, 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 (TIGTA) at 1-800-365-4484. 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 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.