

## GRANT AGREEMENT

This grant agreement ("Agreement") is hereby entered into and adopted by

OpenCollective Foundation,

a California nonprofit public benefit corporation (“OCF”),

and

an initiative of OCF (“Grantmaking Initiative”)

and

an individual (“Grantee”)

as of

2021 (“Effective Date”).

Grant Title: \_\_\_\_\_

Grant Project Link: [\[Link\]](#)

## **Recitals**

A. OCF is a nonprofit corporation organized under the laws of the state of California and exempt from federal income taxation under section 501(c)(3) of the Internal Revenue Code (“Code”). OCF’s Code section 501(c)(3) activities include acting as a fiscal sponsor to various charitable initiatives, including Grantmaking Initiative. As such, OCF holds funds which are to be used in furtherance of Code section 501(c)(3) projects conducted by Grantmaking Initiative (“Fund”).

B. Under OCF’s grantmaking policy (“Policy”) which is attached hereto and incorporated herein by this reference as Exhibit A, initiatives such as Grantmaking Initiative have the ability to complete and submit a grantmaking proposal to OCF for the distribution of grant funds from Grantmaking Initiative’s Fund to individuals (“Proposal”).

C. As such, pursuant to the terms of the Policy, Grantmaking Initiative has completed and submitted a Proposal to distribute grant funds from Grantmaking Initiative’s Funds to Grantee, which is attached hereto and incorporated herein as Exhibit B. Grantmaking Initiative and Grantee hereby warrant and represent that all information contained in said Proposal is true and correct.

D. Pursuant to the Proposal, Grantmaking Initiative wishes to donate \$ [redacted] to Grantee from the Fund in the form of a [redacted] grant, and Grantee desires to receive \$ [redacted] from the Fund to be used by Grantee in accordance with OCF’s Policy and exclusively for the purposes set forth in this Agreement and specifically as set forth in Exhibit C, which is attached hereto and incorporated herein by this reference (“Grant”).

In addition, pursuant to the last paragraph in the “Non-Taxable Grants” section of OCF’s Policy, Grantee’s IRS Form W-9 is attached hereto and incorporated herein by this reference as Exhibit D.

E. Subject to the terms of this Agreement, the parties desire to set forth their mutual understandings regarding the governing terms and conditions of the relationship between the parties.

**NOW, THEREFORE**, for and in consideration for the foregoing recitals and the mutual covenants and obligations herein contained, the parties, with the intention of being bound hereby, agree as follows:

### **1. Recitals**

The above recitals of fact are hereby incorporated by this reference and made a part of this Agreement.

### **2. Grant & Grant Date**

Upon the terms and subject to the conditions set forth in this Agreement and OCF’s Policy, OCF shall hereby distribute from the Grantmaking Initiative’s Fund, the Grant to Grantee (“Grant Date”). On or before the Grant Date, each party shall have this Agreement signed and sent to the other parties.

### **3. Obligations of the Parties**

- A. OCF shall transfer to Grantee, from the Grantmaking Initiative’s Fund, the Grant, beginning as of the Grant Date pursuant to the terms of this Agreement and OCF’s Policy.
- B. Grantmaking Initiative and Grantee shall each comply with the obligations set forth herein and the terms and requirements set forth in OCF’s Policy. In addition, Grantee shall be required to repay to the Fund, any amount of the Grant not used for the purposes set forth herein.
- C. In addition to the information Grantmaking Initiative or Grantee must provide to OCF as set forth in OCF’s Policy, Grantmaking Initiative or Grantee, as applicable, shall also provide any additional evidence related to the Grant that is requested by OCF and necessary for OCF to provide to the IRS or its accountants/auditors. This section shall survive the expiration or termination of this Agreement.

#### **4. Term; Termination**

- A. The term of this Agreement shall commence upon the Effective Date and continue in effect until \_\_\_\_\_, unless otherwise extended in accordance with the terms of OCF's Policy (the "Term").
- B. During the Term, any party may terminate this Agreement by providing all other parties with written notice of termination, if (i) a party has failed to cure a breach of a material provision of this Agreement within fifteen (15) days of receiving written notice from the terminating party; or (ii) any warranty or representation made by any party herein has proven or been discovered to be false or inaccurate in any material respect. In the event that Grantee is the breaching party as provided for herein, within five (5) days after the termination date, any and all remaining funds from the Grant shall be returned to the Fund along with an accounting of Grantee's use of the Grant, up to the date of termination.
- C. Further, OCF reserves the right to discontinue, modify or withhold any payments to be made under this Agreement or to require a total or partial refund of any Grant amount, if it is necessary: (i) because Grantmaking Initiative or Grantee has not fully complied with the terms and conditions of this Agreement; (ii) to protect the purpose and objectives of the Grant or any other charitable activities or the goodwill of OCF; or (iii) to comply with any law or regulation applicable to OCF, Grantmaking Initiative, Grantee or the Donation.

#### **5. Warranties and Representations**

- A. OCF warrants and represents as follows: (i) that it has not entered into any other agreements that have conflicting obligations to those described herein; and (ii) that it is recognized as a nonprofit corporation exempt from federal income taxation under section 501(c)(3) of the Code.
- B. In addition to the other warranties and representations set forth herein (including those set forth in Exhibit C), Grantmaking Initiative and Grantee each warrant and represent as follows: (i) that it has not entered into any other agreements that have conflicting obligations to those described herein; (ii) that all information contained in the Proposal is true and correct; and (iii) that it has read, understands and agrees to abide by the terms and requirements set forth in OCF's Policy.
- C. In addition, Grantee further warrants and represents as follows: (i) that it will not use any part of the Grant for anything other than the purpose for which the Grant is distributed; and (ii) that it will notify Grantmaking Initiative immediately in the event that it cannot use any portion of the Grant funds for the purpose granted and will return said portion of the Grant funds to the Fund.

#### **6. Indemnification**

Grantmaking Initiative and Grantee shall indemnify, defend, and hold harmless OCF and its officers, directors, members, attorneys, agents and affiliates, against and in respect of any and all claims, demands, losses, costs, expenses, obligations, liabilities, damages, recoveries, and deficiencies, including interest, penalties, and reasonable attorneys' fees, that such parties may incur or suffer, resulting or arising from or otherwise relating to: (A) any breach by Grantmaking Initiative or Grantee of any representations and warranties set forth in this Agreement or OCF's Policy; and (B) any nonfulfillment of or failure to comply with any covenants of Grantmaking Initiative or Grantee as set forth in this Agreement or OCF's Policy.

#### **7. Reporting**

Grantee shall use the Grant funds in accordance with OCF's Policy and exclusively for the purposes set forth in this Agreement and specifically as set forth in Exhibit C. In addition, Grantmaking Initiative and Grantee shall adhere to and comply with the reporting requirements set forth herein and specifically outlined in OCF's Policy.

## **8. Relationship of the Parties**

The parties agree that nothing contained herein shall be construed as creating a principal/agent, employer/employee, attorney/client, partnership, or joint venture relationship by this Agreement.

## **9. Notices**

Wherever under this Agreement any party is required or permitted to give notice to the other party, such notice shall be in writing and shall be emailed to the party to whom notice is intended, at the email address stated below, and delivery shall be deemed to have been made at the time the email was sent. Any party may change the email address for notification by giving written notice of such change to the other party at least five (5) days prior to the effective date of such change.

## **10. Governing Law**

This Agreement shall be governed by and interpreted in accordance with the laws of the state of California.

## **11. Assignment, Entire Agreement, Amendment, Counterparts and Severability**

This Agreement may not be assigned by any party without the express written consent of the other parties. This Agreement shall be binding upon the parties hereto and their respective successors and assigns. This Agreement contains the full and complete understanding and agreement between the parties with respect to the subject matter addressed herein, and supersedes all other agreements between the parties, whether written or oral, relating thereto, and may not be modified or amended except by written instrument executed by each of the parties hereto. This Agreement may be executed in counterpart originals, each of which shall be deemed an original, but all of which shall constitute one Agreement. An email or electronic signature of any party will be binding on that party. If any provision of this Agreement, or any portion thereof, is held by a court of competent jurisdiction to be invalid, void, or unenforceable, the remainder of this Agreement shall nevertheless remain in full force and effect, and such provision shall be deemed deleted from this Agreement and replaced by a valid and enforceable provision which so far as possible achieves the parties' intent in agreeing to the original provision.

**IN WITNESS WHEREOF**, the undersigned have executed this Agreement as of the Effective Date.

**OCF:**

OpenCollective Foundation

By:

Name:

Title:

Email:

Date:

**Grantmaking Initiative:**

By:

Name:

Title: Initiative admin

Email:

Date:

**Grantee:**

By:

Name:

Title: Grantee

Email:

Date:

## **EXHIBIT A**

### **OCF Grantmaking Policy**

This grantmaking policy (“Policy”) lays out how initiatives (“Initiatives”) fiscally hosted by OpenCollective Foundation (“OCF”) may make grants to individuals.

#### **About this Policy**

This Policy enables fiscally hosted Initiatives under OCF’s umbrella to become grantmakers in their communities, a variation from traditional grantmaking where a foundation or other grantmaking institution makes a grant directly to a grantee.

Grants, in the context of this Policy, mean financial gifts from an Initiative hosted by OCF to an individual (the “Grantee”), which further the Initiative’s mission, and are aligned with the overall mission of OCF.

We use the Open Collective platform to support both transparency and agency for grantmaking Initiatives and their Grantees, as well as to support OCF’s role in compliance, reporting, and expenditure responsibility.

As a fiscal sponsor and 501(c)(3) nonprofit entity, OCF holds ultimate responsibility for compliance and IRS reporting for its fiscally hosted Initiatives. The relevant IRS regulations and requirements concerning grants largely determine the details of this Policy.

Within these bounds, OCF aspires to ground its approach to grants in its key values of trust and transparency. Therefore, we seek to empower Initiatives in their role as grantmakers, and center their expertise about and relationships with their communities and grantees.

#### **The Grantmaking Process**

1. The Initiative decides to make a grant to an individual.
2. Initiative admin submits the [Grantmaking proposal form \(printable/downloadable version here\)](#).
3. OCF staff reviews the proposal form and, if it determines it has been completed in accordance with the terms of this Policy, approves the proposal.
4. OCF, the Initiative admin, and the Grantee sign a grant agreement (“Grant Agreement”).
5. The Initiative admin allocates the grant funds to a [Project](#) (“Project”), a feature on the Open Collective platform for segregating funds within an initiatives overall budget.
6. The Grantee submits expenses to the Project in order to withdraw grant funds.
7. The Initiative admin approves submitted expenses for payment.
8. OCF reviews grant expenses and processes payments to the Grantee.
9. The Initiative admin and/or the Grantee publishes required updates (“Updates”) in accordance with the terms of this Policy (see Reporting, below).
10. At the conclusion of the grant, any unspent funds are returned to the grantmaking initiative’s balance.

#### **Grant Agreements**

A ‘Grant Agreement’ is a legal contract that includes the terms by which OCF enables Initiatives to make grants, and references the details submitted in the grant proposal form. A Grant Agreement will be signed by OCF, the Grantee, and the Initiative admin at the outset of the grant.

In cases where a grant has not been completed by the end of the timeframe specified, and the grant will proceed with an extension of time: OCF, the Initiative, and the Grantee will enter into a signed amendment to the Grant Agreement

evidencing the parties' agreement to such extension. An Extension Update is also required to explain why the extension is necessary (see Reporting, below).

### **Grants Allowed Under This Policy**

The activities funded by grants must be in alignment with the IRS definition of charitable purposes. Grants under this Policy may only be given to individual Grantees, not to groups or incorporated entities.

### **Non-Taxable Grants**

This Policy is intended to enable grants that are not taxable as income to the Grantee, and therefore allowed grants are narrowly scoped to what the IRS has specified can be tax free (as detailed for each grant category below).

If an Initiative wishes to fund activities outside this narrow scope, instead of giving a grant, the Initiative may invite the payee to submit a regular invoice or reimbursement expense, understanding that receipts will be required or the payment may be considered their taxable income.

*Please note: OCF does not offer individual tax advice, and all Grantees are advised to consult with their own accountants to confirm the taxability of any grant funds received.*

As this Policy is designed to fit the IRS's guidelines for tax free grants, OCF does not issue an IRS Form 1099 to Grantees in relation to the grant funds they receive, as long as all requirements are adhered to. We collect an IRS Form W-9 from all Grantees at the time the parties enter into the Grant Agreement as a precaution only, for cases where grant funds are misused and OCF needs to reclassify related expenses and issue an IRS Form 1099 to the Grantee.

### **Grant Categories**

Initiatives may make grants under the following categories (see more detail about each one below):

- Study: A scholarship or fellowship grant for candidates for a degree at an eligible educational institution.
  - A scholarship is generally an amount paid to a student (whether an undergraduate or a graduate) to be used at an educational institution in pursuit of their studies.
  - A fellowship is generally an amount paid for the benefit of an individual to aid in the pursuit of study or research.
- Award: A cash prize or award recognizing an individual's past accomplishment in a particular field.
- Hardship: A payment to an individual as a result of a disaster or emergency hardship. Hardship grants may be made to ensure victims have basic necessities, such as food, clothing, housing, transportation, or other necessities.

### **Study Grants**

A Study grant is tax free (and allowed under this Policy) only if the Grantee is:

1. A candidate for a degree;
2. At an eligible educational institution; and
3. Uses the grant funds for qualified education expenses.

To be considered a candidate for a degree, the Grantee must:

1. Attend a primary or secondary school or a pursue a degree at a college or university; or
2. Attend an educational institution that:
  1. Provides a program acceptable for full credit toward a bachelor's or higher degree or offers a program of training to prepare students for gainful employment in a recognized occupation; and

2. Is authorized under federal or state law to provide such a program and is accredited by a nationally recognized accreditation agency.

An eligible educational institution is one whose primary function is the presentation of formal instruction and that normally maintains a regular faculty and curriculum and normally has a regularly enrolled body of students in attendance at the place where it regularly carries on its educational activities.

Study grants may only be used for “qualified education expenses” which include expenses for tuition and fees required to enroll at or attend an eligible educational institution and course-related expenses (such as fees, books, supplies, and equipment required for the courses). Study grant funds may not be spent on room and board, travel, research, clerical help, or equipment and other expenses that aren't required for everyone enrolled in the course.

*For more details about Study Grants, see IRS publication 970, beginning on page 5.*

### **Award Grants**

Award grants do not need to be included in the Grantee's gross income for tax purposes (and are allowed under this Policy) if:

1. Such prize or award was made primarily in recognition of past achievements of the recipient in religious, charitable, scientific, educational, artistic, literary, or civic fields; and
2. The recipient was selected without any action on their part to enter the contest or proceedings; and
3. The recipient is not required to render substantial future services as a condition to receiving the prize or award.

*For more details about Award Grants, see 26 CFR § 1.74-1 - Prizes and awards, specifically subsection (b).*

### **Hardship Grants**

Hardship grants which are made as a result of a disaster or emergency hardship are considered to be gifts and are excluded from the Grantee's gross income for tax purposes (and allowed under this Policy). Grants for emergency hardship are to only be made to individuals who are financially needy or otherwise distressed.

IRS regulations define a person in need as one “who lacks the necessities of life, involving physical, mental, or emotional well-being, as a result of poverty or temporary distress”.

Examples include a person who is financially impoverished as a result of low income and lack of financial resources, a person who temporarily lacks food or shelter and the means to provide for it, a victim of a natural disaster or civil disaster, and a person who is temporarily not self-sufficient as a result of a sudden and severe personal or family crisis, such as a crime or violence.

Under this Policy, OCF will only approve Hardship grants to individuals who meet the relevant IRS definition.

*For more details about Hardship Grants, see the IRS Publication on Disaster Relief, beginning on page 8.*

### **Not Allowed Under This Policy**

The following activities may not be funded through grants under this Policy:

- Political lobbying, influencing legislation, influencing the outcome of elections, or voter registration drives.
- International activities and payees outside the United States.
- The purchase of goods or services for the benefit of the grantmaking Initiative. For example, if a grantmaking initiative wishes to hire a contractor or intern to further its own purposes, they may not be paid via a grant. However, the grantee may use grant funds to purchase goods and services to further the *grant* purposes.



- Cash assistance payments. Grant expenses must be submitted by the Grantee and paid from OCF directly to the Grantee (see the [Cash Assistance Policy](#)).
- Grants to for-profit companies, nonprofit corporations, other incorporated entities, or to unincorporated groups or associations. Grants under this Policy may be to individuals only.

The following types of grants are not covered under this Policy:

- Grants to 501(c)(3) nonprofits—OCF is usually able to facilitate such donations, but they occur under a separate process from this Policy. Please reach out to the OCF team for assistance if you wish to make such a donation.
- Grants to other Initiatives hosted by OCF—simply make a contribution on the Open Collective platform to the recipient, selecting your Initiative's balance as the source of funds.
- Taxable grants—types of grants that must be reported as the Grantee's taxable income (see Taxes). Instead of giving a grant, the Initiative may invite the payee to submit a regular invoice expense, understanding that the payment may be considered their taxable income.

## **Grant Expenses**

All grant payments to Grantees are made via grant expenses, which are submitted by the Grantee on the Open Collective platform. Invoice expenses and reimbursement expenses (the other expense types available on the platform) are not accepted for grant payments.

Only the Grantee may be paid from grant funds, as specified in the grant proposal and Grant Agreement, and expenses must be submitted using the Grantee's specified Open Collective profile.

## **Expense Roles**

- The Grantee submits grant expenses and receives grant payments; and
- The Initiative admin reviews and approves grant expenses; and
- OCF reviews and pays valid grant expenses.

## **Expense Details & Evidence**

All grant expenses must include a description of what the payment is for and an amount, along with the Grantee's payment information. Further details may be required depending on the grant purpose, as follows.

### **Study grants**

- A document confirming the Grantee's enrollment in a degree program at an eligible institution is required to be on file before any grant expenses are paid.
- Each grant expense submitted should include line items listing a description and amount for each intended use of funds, e.g. tuition, books, etc.
- If payments have already been made and grant funds will serve to reimburse the grantee for these costs, receipts should be uploaded at the time of submission of the grant expense.
- If funds are being requested in advance, receipts confirming use of funds in line with the expense details should be attached to the relevant expense as soon as they are available.

### **Hardship grants**

- If payments have already been made and grant funds will serve to reimburse the Grantee for these costs, receipts should be attached at the time of submission of the grant expense if they are available.
- If funds are being requested in advance, receipts documenting the subsequent use of those funds should be attached to the relevant paid expense as soon as they are available.

- Especially in cases where receipts are not available, other available evidence should be attached to the expense, such as payable bill statements (e.g. utility, rent), photographs of items purchased, statements from the Grantee or Initiative admin about how funds were used, etc.

### **Award grants**

- No further documentation is required for Award grants, beyond that already contained in the grant proposal and Grant Agreement.

### **Reporting**

OCF endeavours to minimize the amount of time and effort Grantees need to spend on reporting. However, we must report certain information about every grant to the IRS, which the grantmaking process is designed to gather.

To proceed with a grant, Initiative admins and Grantees must consent to OCF reporting the required information to the IRS. OCF is responsible for all reporting about grants to the IRS. Neither Grantees nor Initiative admins are required to submit grant reports to the IRS directly.

### **Elements of Grant Reports**

OCF will base its reporting to the IRS about the grant on the following:

- Grantmaking proposal (the data submitted via the form).
- Signed Grant Agreement between OCF, the Initiative, and the Grantee.
- Record of financial transactions on the Project budget, showing grant expenditures and associated details and evidence.
- Qualitative/narrative reports and confirmations via published Updates (see below).
- Any available other supporting evidence and documentation about use of funds and grant outcomes.

### **Updates**

Initiative admins agree to post Updates on the grant Project page on the Open Collective platform (or to facilitate Grantees to do so). Updates may be public (visible to anyone on the internet) or private (visible only to admins of the Project and its parent Initiative and Fiscal Host).

### **Required Updates**

- Final Update: Must be posted prior to the final grant payment. Final Updates must include, at minimum, confirmation that the Grantee has complied with the terms of the Grant Agreement and a narrative description of how the grant funds were specifically used in furtherance of the grant goals and purpose. If a grant only involves a single payment, the Final Update may be the only Update for the grant, and it must be posted before that payment will be processed.
- Study Grant Update: For Study Grants, a report verified by the educational institution of the Grantee's courses and grades must be submitted at least once per year. If the grant only involves a single payment, this information may be included with the Final Update, above.
- Annual Update: If the timeframe of a grant spans more than 12 months, an Update must be posted at least once per year, with a narrative description of how the grant funds were specifically used in furtherance of the grant goals and purpose during the preceding year.
- Extension Update: If a grant is not completed by the end of the timeframe specified in the grantmaking proposal, an Update must be posted to explain the status of the grant, state why an extension is required, confirm that the grant will still proceed, and specify a new date by which the grant is expected to be complete.

- **Cancellation Update:** If a grant is cancelled, an Update must be posted confirming the cancellation, describing how any grant funds paid out were specifically used in furtherance of grant goals and purpose (also see Returning Funds, below).

We welcome rich information about grant progress and outcomes, and encourage initiatives to use Grant Updates as a tool for storytelling and communication about their activities, where appropriate. More Updates than the minimum required, and more information per Update, may be posted at the discretion of the Grantee and Initiative admin.

## **Returning Funds**

At the conclusion of the grant, the Initiative admin shall return any funds remaining in the grant Project budget to the parent Initiative's budget.

If a grant is cancelled before its intended purpose has been fulfilled, the Initiative admin shall return any funds remaining in the grant Project budget to the parent Initiative's budget, and the Grantee shall return any grant funds not spent on achieving the intended outcomes of the grant to OCF, which OCF will credit to the parent Initiative's budget.

**EXHIBIT B**  
**Grantmaking Proposal**

**EXHIBIT C**  
**Scholarship or Fellowship Grant**

- A. The Grant contemplated by this Agreement shall be considered a study grant. A study grant is a scholarship or fellowship grant for candidates for a degree at an eligible educational institution, as described in detail in OCF's Policy.
- B. This Grant is considered:
- A "scholarship" which is generally an amount paid to a student (whether an undergraduate or a graduate) to be used at an educational institution in pursuit of their studies.
- A "fellowship" which is generally an amount paid for the benefit of an individual to aid in the pursuit of study or research.
- C. Grantee hereby warrants and represents that it is a candidate for a degree at an eligible institution and will use the Grant for qualified education expenses as specifically defined and set forth in OCF's Policy.
- D. As set forth in OCF's Policy, the Grantmaking Initiative and Grantee hereby understand and agree to provide the following:
- i. A document confirming the Grantee's enrollment in a degree program at an eligible institution is required to be on file before any Grant funds are distributed/expenses are paid; and
  - ii. A report verified by the educational institution of the Grantee's courses and grades must be submitted at least once per year.

**EXHIBIT C**  
**Award Grant**

- A. The Grant contemplated by this Agreement shall be considered an award grant. An award grant is a cash prize or award recognizing an individual's past accomplishment in a particular field, as described in detail in OCF's Policy.
- B. Grantmaking Initiative hereby warrants and represents the following:
  - i. The Grant was made primarily in recognition of past achievements of the Grantee in religious, charitable, scientific, educational, artistic, literary, or civic fields (as specifically set forth in the Proposal);
  - ii. The Grantee was selected without any action on their part to enter the contest or proceedings; and
  - iii. The Grantee is not required to render substantial future services as a condition to receiving the Grant.

**EXHIBIT C**  
**Hardship Grant**

- A. The Grant contemplated by this Agreement shall be considered hardship grant. A hardship grant is a payment to an individual as a result of a disaster or emergency hardship. Hardship grants may be made to ensure victims have basic necessities, such as food, clothing, housing, transportation, or other necessities.
- B. Grantmaking Initiative and Grantee hereby warrant and represent that the Grantee meets the definition of an individual who lacks the necessities of life, involving physical, mental, or emotional well-being, as a result of poverty or temporary distress as specifically identified and defined in OCF's Policy.

**EXHIBIT D**  
**Grantee's Form W-9**



## Request for Taxpayer Identification Number and Certification

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

► Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

Print or type. See Specific Instructions on page 3.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. <div></div>	
	2 Business name/disregarded entity name, if different from above <div></div>	
	3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only <b>one</b> of the following seven boxes. <input checked="" type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► <div></div> <b>Note:</b> 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 <b>not</b> 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. <input type="checkbox"/> Other (see instructions) ► <div></div>	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):  Exempt payee code (if any) <div></div>  Exemption from FATCA reporting code (if any) <div></div>  <small>(Applies to accounts maintained outside the U.S.)</small>
	5 Address (number, street, and apt. or suite no.) See instructions. <div></div>	Requester's name and address (optional) <div></div>
	6 City, state, and ZIP code <div></div>	
7 List account number(s) here (optional) <div></div>		

### 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								
<div></div>								
or								
Employer identification number								
<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>

### Part II Certification

Under penalties of perjury, I certify that:

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

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

Sign Here	Signature of U.S. person ► <div></div>	Date ► <div></div>

## 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](http://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.*