

PAYZLI PARTNER INFO SHEET

Name _____	Company Name _____	Date of Birth _____
Home Address _____		
City _____	State _____	Zip _____
Business Address _____		
City _____	State _____	Zip _____
Business Phone _____	Mobile Phone _____	Email _____
Emergency Contact Name _____	Emergency Contact Phone _____	Social Security Number: _____
Have you ever been convicted of a misdemeanor or felony? DL State _____ DL Number _____		
<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

WILL YOU SOLICIT MERCHANT IN THE STATE OF CA? **NOTE:** If you are a sole proprietor and do not have a general business licence you will not able to conduct business in California

<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
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If yes please provide: 1) An LLC certificate or state charter document 2) A general business license if acting as sole proprietor

I HEREBY AUTHORIZE COMPANY TO OBTAIN THE CONSUMER REPORT DESCRIBED BELOW ABOUT ME.

Name _____	Signature _____	Date _____
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Payzli (the "Company") may request from a consumer reporting agency and for employment-related purposes, a "consumer report(s)" (commonly known as "background reports") containing background information about you in connection with your employment, or application for employment, or engagement for services (including independent contractor or volunteer assignments (if applicable).

Important Notice: With the exception of (1) minor traffic offenses and (2) records sealed by a court or exempt from disclosure as permitted by federal, national, or state law, you must self-disclose any felony, misdemeanor, and/or petty offense conviction, or any equivalent thereof, of, any process by which an admission to a criminal offense, plea of guilty, or plea of no contest was entered before any court entry into a pre trial diversion or similar program; and any other formal admission to a criminal offense made to any court or legislative, executive, judicial, or administrative body. Please see relevant definitions below. Disclosure is not required for minor traffic offenses that were punished by only a nominal cost fine. Traffic-related offenses carrying probation, supervised or otherwise, and/or jail time must be reported. Pre trial Diversion or Similar Program, entry whether formal or informal, into a pre trial diversion or similar program is characterized by a suspension or eventual dismissal of charges or criminal prosecution upon agreement by the accused to treatment, rehabilitation, restitution, or other non-criminal or non-punitive alternatives. Whether a program constitutes a pre trial diversion or similar program is determined by relevant federal, state, or local law. Examples include, but are not limited to, cases disposed of by deferred adjudication, deferred judgment, adjudication withheld, and probation before judgment. Criminal Offense. A criminal offense means any offense that is a felony, misdemeanor, or petty offense, or any equivalent thereof of, under federal, national, state, or local law, which includes, but is not limited to, bad check writing, insufficient funds, drug offenses, DWI, DUI, DWAI, public intoxication, and disorderly conduct. Conviction. A conviction includes a plea, verdict, or finding of guilt, regardless of whether the court imposed a sentence. Self-disclosure or a criminal record will not necessarily disqualify you from employment with or assignment to Payzli. Each criminal record will be subject to an individualized assessment, factoring in the nature and gravity of the offense, time elapsed since the incident, job-relatedness, and other mitigating circumstances. Failure to self-disclose such information on this application, however, will generally result in your disqualification from employment or assignment to Payzli. If you have answered "Yes" to the self-disclosure question above, please provide all details requested below for each criminal offense subject to self-disclosure.

A consumer reporting agency will prepare or assemble the background reports for Payzli. Payzli is located and can be contacted by mail at 3350 Buschwood Park Drive Suite 150 Tampa, FL 33618 and by phone 813 - 565 - 9999.

PAYZLI PARTNER BIO SHEET

Estimated New Accounts Per Month	Estimated AMV Per Account	Target Industry (I.E Restaurant, Retail, B2b)
Target Area (I.E The State Where You Sell)	Merchant Lead Sources (I.E Online Marketing, Association Referrals, Etc)	
Years In This Industry	How Do You Market And Sell?	
How Did You Hear About Payzli?	Who Do You Work With Today?	Other Products\Services Offered
Your Biography (Used on Payzli Website)		

ACH AUTHORIZATION FORM

AUTHORIZATION TO HONOR ACH ELECTRONIC CREDITS & DEBITS BY AND TO PAYZLI CORP

As a mutual convenience this Company hereby requests and authorizes Bank to honor ACH electronic debits from Payzli, and to honor ACH electronic credits payable to Company and adjustments to any ACH electronic debits made in error to Company's account as described below. This authority is to remain in effect until revoked by the company in writing to Bank and Payzli. Until Bank and Payzli receive such notice, Company agrees that Bank shall be fully protected in honoring any such ACH electronic credit or debit.

BANK INFORMATION

Checking Account Number	Bank Routing Number	Printed Name of Authorized Depositor
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COMPANY INFORMATION

Signature of Authorized Depositor	Company Name on Account as listed with Bank	Telephone Number
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INSTRUCTIONS TO PAYZLI PARTNER

Please complete this form and have it signed by the Company's representative who is authorized on your Bank account (Authorized Depositor). Please include a COPY OF A PRE-PRINTED CHECK OR A BANK LETTER (No starter checks or automatic deposit forms).

INDEPENDENT SALES REPRESENTATIVE AGREEMENT

This Independent Contractor Agreement ("Agreement") is made effective as of the date set forth below by and between United Payment Systems LLC d/b/a Payzli with its principal place of business at 3350 Buschwood Park Drive Suite 150 Tampa, Florida 33618 ("UPS") and the entity and/or individual whose name and address are set forth below on the signature page for this Agreement ("IC"). UPS will not accept any alterations or strike outs to this Agreement and, if made, any such strike outs or alterations shall not apply.

RECITALS

This Independent Contractor Agreement ("Agreement") is made effective as of the date set forth below by and between United Payment Systems LLC d/b/a Payzli with its principal place of business at 3350 Buschwood WHEREAS, IC engages in the business of marketing services to business entities that accept credit cards as payment for goods and services, UPS wishes to expand its market share by retaining IC to assist in marketing its credit card, debit card, gift card, leasing, ACH, POS equipment, software and related goods and services (the "UPS Services") and IC wishes to undertake certain duties and responsibilities for marketing the UPS Services.

NOW, THEREFORE, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties agree as follows: od Park Drive Suite 150 Tampa, Florida 33618 ("UPS") and the entity and/or individual whose name and address are set forth below on the signature page for this Agreement ("IC"). UPS will not accept any alterations or strike outs to this Agreement and, if made, any such strike outs or alterations shall not apply.

AGREEMENT**SECTION ONE -THE SERVICES**

1.01. Appointment. UPS grants IC a non-transferable right to promote, market and solicit orders for the UPS Services from businesses wishing to utilize the UPS Services ("Merchants"). IC shall promptly provide UPS with the current address of each of its offices and the offices of its agents. IC acknowledges that all Merchants are to be approved by UPS and its vendors in their sole discretion. Merchants will be presented by UPS or IC with an online or written application and/or agreement that will govern the relationship between the Merchants, UPS and its vendors in regard to the UPS Services ("Merchant Agreement"). IC shall not make any changes or modifications to any Merchant Agreement without the prior written consent of UPS. UPS reserves the right to amend or change in any manner the agreements between Merchants, UPS, and its vendors to be used by IC, including changes to any and all fees due from Merchants.

1.02. Independent Contractors. It is understood and agreed by the parties that IC is an independent contractor with respect to UPS. Neither IC nor IC's employees, consultants, contractors or agents are agents, employees, partners of UPS. IC is not an agent, employee, partner or joint venture of UPS, nor does he/she have any authority to bind UPS by contract or otherwise to any obligation. Under no circumstances will IC represent to the contrary, either expressly, implicitly, by appearance or otherwise. UPS will not provide, and IC shall not be entitled to any benefits UPS provides to its employees, and shall take out his/her own civil liability and/or professional insurance, disability insurance, paid vacation, paid holidays, pension or any other employee benefit. In accordance with the nature of this engagement, no taxes, whether federal, state or local or payment of social security, Medicare, unemployment or workers' compensation are to be paid or withheld by UPS from fees paid to IC for services rendered. IC accepts responsibility for such taxes, withholdings and payments and shall indemnify UPS for any losses or claims arising from IC's failure to withhold, remit or pay such taxes. Any payments made to IC shall be reported on an IRS Form 1099.

1.03. Compliance With Laws/Marketing Materials. IC agrees to comply with the rules and regulations of Visa, MasterCard, Discover, American Express and all other such associations, as they may exist from time to time, and the rules and regulations of any debit network or federal or state department or agency having jurisdiction over the activities of UPS or IC ("Rules"). In the event of any inconsistency between any provision of this Agreement and the Rules, the Rules shall govern. IC hereby agrees to accept and abide by any amendments and revisions to the Rules. IC will comply with all applicable international, national, state, regional and local laws and regulations in performing its duties hereunder and in any of its dealings with respect to the UPS Services. IC agrees that MasterCard and Visa each have the right, either in law or in equity, to enforce any provision of the Rules and to prohibit IC's conduct that creates a risk of injury to Visa or MasterCard or that may adversely affect the integrity of MasterCard or Visa systems, information, or both. IC will refrain from taking any action that would have the effect of interfering with or preventing an exercise of such right by MasterCard or Visa.

1.04. Use of the Marks. IC may use the trademarks and service marks of UPS, Visa, MasterCard, Discover, American Express and all other such associations ("the "Marks") only in promoting the UPS Services in conformance with the Rules subject to the sole discretion and approval of UPS. Upon termination of this Agreement, IC agrees that it shall no longer use the Marks or anything similar thereto. Notwithstanding anything to the contrary contained herein, nothing stated herein shall be construed as granting IC any right, title and interest in and to the Marks or the goodwill associated therewith, and IC acknowledges that it will not, at any time, during or subsequent to the term of this Agreement, do or cause to be done, any act or thing contesting or in any way impairing or intending to impair any part of the right, title and interest and the goodwill represented by the Marks or impugn in any fashion the reputation of UPS or attack the validity of the Marks.

1.05. Fees. Compensation to IC will be paid as set forth in the attached Schedule A which is made a part of this Agreement. The compensation plan set forth in Schedule A shall be held in strict confidence by IC. UPS shall have the right to change the compensation plan as set forth in Schedule A at any time in its sole discretion by providing ten (10) days notice to IC. It is further understood and agreed that IC shall bear no liability to UPS for the value of any merchant chargebacks, except to the extent that any such merchant chargebacks are charged by UPS's vendors or are either directly or indirectly related or attributable to the fraudulent or grossly negligent conduct of IC or any of its employees, agents, representatives, or nominees. If UPS is not paid any amounts dues by its vendors, it has no duty or obligation to pay any corresponding monies to IC. IC shall have sixty (60) days from the receipt of any compensation or residuals to notify UPS of any errors in payment of compensation or residuals. If IC does not notify UPS within the sixty (60) day time period, IC shall be deemed to have accepted without question such residual or compensation payment and may not in the future contest the amount it was paid or seek reimbursement for any discrepancies. UPS shall have the right of offset against any funds credited to or owing from UPS to IC for any obligation of IC to UPS, including, without limitation, obligations of IC under this Agreement and any other agreement with UPS.

1.06. Non-Exclusive Services. During the term of this Agreement, IC, its principals and its affiliates are allowed to enter into any agreement to solicit Merchants for the merchant-acquiring program of any bank or financial institution.

SECTION TWO - TERM AND TERMINATION

2.01. Term. The initial term of this Agreement shall be for a period of three (3) years, commencing on the date first set forth below. This Agreement shall thereafter be automatically renewed for additional terms of one (1) year each unless either party notifies the other no later than thirty (30) days prior to the end of the current term that it does not wish to renew this Agreement. UPS may terminate this Agreement for any reason, or no reason at all, by providing IC with thirty (30) days notice.

2.02. Default. Either party shall have the right to terminate this Agreement at any time if: (a) the other party breaches any of the provisions of this Agreement and fails to cure such breach within thirty (30) days of its receipt of written notice thereof from the non-breaching party; or (b) the other party (i) fails to pay its debts or perform its obligations in the ordinary course of business as they mature; (ii) becomes the subject of any voluntary or involuntary proceeding in bankruptcy, liquidation, dissolution, receivership, attachment or assignment or composition for the benefit of creditors.

2.03. Compensation to IC Following Termination. If this Agreement is terminated by UPS under sections 2.02 or IC commits a material breach of the terms of this Agreement that survive the termination of this Agreement, UPS shall have no further obligations for payment of any compensation to IC under this Agreement. UPS shall have no further obligation to make any payments of any compensation to IC under this Agreement if IC fails to adequately service the merchants it places under this Agreement (i.e. UPS is unable to reach IC to service its accounts or where IC's merchants are unable to contact IC on multiple occasions all as determined by UPS in its reasonable discretion).

SECTION THREE - OBLIGATIONS

3.01. Confidential Information. The parties acknowledge that in their performance of their duties hereunder either party may communicate to the other (or its designees) certain confidential and proprietary information, including without limitation information concerning the UPS Services and the know-how, technology, techniques, or business or marketing plans related thereto (collectively, the "Confidential Information") all of which are confidential and proprietary to, and trade secrets of, the disclosing party. As a condition to the receipt of the Confidential Information from the disclosing party, the receiving party shall: (i) not disclose in any manner, directly or indirectly, to any third party any portion of the disclosing party's Confidential Information; (ii) not use the disclosing party's Confidential Information in any fashion except to perform its duties hereunder or with the disclosing party's express prior written consent; (iii) disclose the disclosing party's Confidential Information, in whole or in part, only to employees and agents who need to have access thereto for the receiving party's internal business purposes; (iv) take all necessary steps to ensure that its employees and agents are informed of and comply with the confidentiality restrictions contained in this Agreement; and (v) take all necessary precautions to protect the confidentiality of the Confidential Information received hereunder and exercise at least the same degree of care in safeguarding the Confidential Information as it would with its own confidential information, and in no event shall apply less than a reasonable standard of care to prevent disclosure.

3.02. Indemnification. IC agrees to indemnify, defend, and hold harmless UPS and its employees from and against any loss, liability, damage, penalty or expense (including attorneys' fees, expert witness fees and cost of defense) they may suffer or incur as a result of (i) any loss incurred by UPS due to the negligent or fraudulent conduct of IC; or (ii) any breach of this Agreement or any applicable laws or card association rules by IC.

3.03. Disclaimer. UPS disclaims all warranties, express or implied, including but not limited to the implied warranties of fitness for a particular purpose and merchantability. UPS shall not be liable to IC or any third party for any liquidated, indirect, consequential, exemplary or incidental damages (including damages for loss of business profits, business interruption, loss of business information, and the like) arising out of this Agreement even if UPS has been advised of the possibility of such damages. Except for the duty to pay IC residuals, UNDER NO CIRCUMSTANCES SHALL UPS'S TOTAL LIABILITY TO IC OR ANY THIRD PARTY ARISING OUT OF OR RELATED TO THIS AGREEMENT EXCEED TEN THOUSAND DOLLARS (\$10,000.00) REGARDLESS OF WHETHER ANY ACTION OR CLAIM IS BASED ON WARRANTY, CONTRACT, TORT OR OTHERWISE.

3.04. Non-Solicitation of Merchants. Without UPS's prior written consent (which consent may be withheld in UPS sole and absolute discretion), IC shall not knowingly cause or permit any of their employees, agents, principals, affiliates, subsidiaries or any other person or entity (i) to solicit or provide services that compete with the UPS Services to any Merchant that has been accepted by UPS; (ii) to solicit or otherwise cause any Merchant that has been accepted by UPS or its vendors to terminate its participation in any of the UPS Services; or (iii) to solicit or market services to any Merchant that is already directly or indirectly provided any of the UPS Services by UPS, whether or not such are provided under the terms of this Agreement. If IC violates the provisions of this section, IC agrees that this will result in minimum damages to UPS in the amount of thirty six (36) times the average monthly profits derived from the Merchant and IC shall pay that amount to UPS on each such occurrence. The parties expressly agree that the damages, which UPS might reasonably anticipate to be sustained by UPS, are difficult to ascertain and measure because of their indefiniteness or uncertainty and that the amount set forth above is a reasonable estimate of the damages that would probably be caused and shall be due regardless of proof of actual damages. This section shall apply during the term of this Agreement and for three (3) years after any termination, cancellation or expiration of this Agreement. IC will remain responsible for resulting damages from such prohibited solicitation.

3.05. Non-Solicitation. During the period that this Agreement is in effect and for the three (3) year period immediately following termination of this Agreement, IC shall not directly or indirectly through another entity (i) induce or attempt to induce any employee of, or consultant to, UPS or its subsidiaries to leave the employ of, or consultancy to, UPS or its subsidiaries, or in any way interfere with the relationship between UPS or its subsidiaries and any employee or consultant thereof or (ii) call on, solicit, or take away or attempt to call on, solicit, or take away any of UPS's customers, referral partners, affiliates, agents and vendors on whom IC called or with whom IC became acquainted during its contractual relationship with UPS, either on its behalf or that of other person, firm, or corporation. If, at the time of enforcement of the covenants contained in sections 3.04 or 3.05 above (the "Protective Covenants"), a court shall hold that the duration, scope or area restrictions stated herein are unreasonable under circumstances then existing, the parties hereto agree that the maximum duration, scope or area reasonable under such circumstances shall be substituted for the stated duration, scope or area and that the court shall be allowed to revise the Protective Covenants to cover the maximum duration, scope and area permitted by law.

SECTION FOUR - GENERAL PROVISIONS

4.01. The failure of either party to this Agreement to object to or to take affirmative action with respect to any conduct of the other which is in violation of the terms of this Agreement, shall not be construed as a waiver of that conduct or any future breach or subsequent wrongful conduct. If any part, term or provision of this Agreement is declared and determined by any court or arbitrator to be illegal or invalid, such declaration and determination shall not effect the validity of the remaining parts, terms or provisions. The various headings in this Agreement are inserted for convenience only and shall not affect this Agreement or any portion thereof. This Agreement may be executed in two or more counter-parts and/or by fax, each of which shall be deemed an original, all of which together shall constitute one and the same instrument. The signatures to this Agreement may be evidenced by facsimile copies reflecting the party's signature hereto, and any such facsimile copy shall be sufficient to evidence the signature of such party as if it were an original signature. All representations, covenants and warranties shall survive the execution of this Agreement, and sections 1.05, 2.03, 3.01, 3.02, 3.03, 3.04, 3.05, 3.06, 4.01, 4.02., 4.03, 4.04 and 4.05 shall survive termination of this Agreement.

4.02. This Agreement shall be governed by and construed in accordance with the laws of the State of Florida (irrespective of its choice of law principles). The parties hereby agree that any suit to enforce any provision of this Agreement or arising out of or based upon this Agreement or the business relationship between the parties hereto shall be brought in federal or state court in Florida. In any action arising from the alleged breach of this Agreement, or to enforce this Agreement, the final prevailing party will recover its reasonable attorneys' fees, costs and expenses.

4.03. Neither party shall assign, delegate, subcontract, license, franchise, or in any manner attempt to extend to any third party any right or obligation under this Agreement except as otherwise permitted herein without the prior written consent of the other party; provided, however, UPS may assign this Agreement and its rights hereunder to a purchaser of all or substantially all of its assets or equity. Notwithstanding any other provisions in this Agreement, IC, if an individual, upon the occurrence of his/her death may pass on his/her rights to residuals under this Agreement by will, trust or any other method to anyone she/he chooses in his/her sole and absolute discretion. Notwithstanding any other provisions in this Agreement, IC may assign or sell its rights to its compensation under this Agreement to a third party; provided however, UPS shall first have the right to purchase such compensation rights from IC. In the event IC seeks to sell its right to compensation to a third party, it shall provide UPS with written notice of the material terms of the third party offer, and UPS shall have thirty (30) days within which to notify IC if it will match said third party offer. If UPS elects to match the third party offer, IC shall sell its rights to compensation to UPS. In the event UPS does not elect to exercise this right of first refusal, IC may sell IC's compensation to the third party offeror on the same terms and conditions as set forth in the written notice to UPS.

4.04. This Agreement sets forth the entire agreement and understanding of the parties hereto in respect of the subject matter contained herein, and supersedes all prior agreements, promises, covenants, arrangements, communications, representations or warranties, whether oral or written, by any officer, partner, employee or representative of any party hereto. No amendment or modification to this Agreement, nor any waiver of any rights hereunder, shall be effective unless assented to in writing by both parties. All notices and other communications required or permitted under this Agreement shall be in writing and given by personal delivery, telecopy (confirmed by a mailed copy), or first class mail, postage prepaid, sent to the addresses set forth herein.

4.05. The principal(s) of IC hereby jointly and severally guarantee indefeasible payment and performance of all obligations of IC and principals under this Agreement, as hereafter amended to pay for any losses, damages, fines or fees caused by the fraudulent or intentionally wrongful conduct of IC, its employees, principals, officers and agents.

IN WITNESS THERE OF, THIS AGREEMENT HAS BEEN DULY EXECUTED BY THE PARTIES HERETO, EFFECTIVE AS OF THE DATE AND YEAR FIRST BELOW WRITTEN.

Date: _____

UNITED PAYMENT SYSTEMS LLC

By: _____



Name/Title: _____

Naim Hammer/CRO

FILL IN LEGAL ENTITY NAME

Name/Title: _____

Address: _____

Signature _____

PRINCIPAL'S SIGNATURE AS INDIVIDUAL GUARANTOR

Signature _____



JOB SUMMARY:

Independent Sales Partners are self-employed salespeople who sell products and services for a range of different clients. This job involves tasks such as networking, selling features and services, and negotiating prices or terms of sale contracts. This job may consist of a lot of travel and may require prolonged and irregular hours. As independent sales partners work for themselves, the hours they set can be either full- or part-time. Independent sales partners should be comfortable with "cold calling" and networking. To be successful as an Independent Sales Partner, one should be committed to achieving the Partner Development Manager's sales goals and require minimal supervision. Ultimately, a top-performing Independent Sales Partner should demonstrate effective communication and negotiation skills and perform excellent customer service at all times.

SKILLS AND QUALIFICATIONS:

Independent Sales Partners should be confident and able to maintain their composure when networking with people.

The candidates should possess the following abilities:

- Ability to understand the customer's needs before, during, and after a sale.
- Ability to communicate and work well with different types of people and build good relationships with them.
- Ability to be confident and persuasive.
- Ability to develop relationships and contact lists, increasing the chances of making a sale.
- Ability to spend long hours on their feet.
- Valid driver's license and reliable transportation.
- Proven sales experience.
- Ability to organize and manage time effectively.
- The ability to work independently.
- Strong negotiation and consultative sales skills.
- Excellent analytical and problem-solving skills.
- Ability to be coachable and open-minded.

RESPONSIBILITIES AND DUTIES:

- Identifying potential customers through networking and following leads.
- Contacting leads and setting up appointments to present company products.
- Preparing sales proposals for potential buyers.
- Arranging meetings with potential and existing customers to offer company products.
- Persuading customers to purchase company products and services by highlighting product benefits and key features.
- Building and maintaining solid working relationships with both new and existing customers.
- Negotiating pricing to encourage purchases.
- Promptly submitting deals to the relevant department for processing.
- Following up with customers to inquire into whether purchased products meet their expectations.
- Filling out the necessary paperwork and obtaining customers' signatures to complete each sale.
- Obtain substantial product knowledge.
- Addressing customer concerns and resolving complaints.
- Ability to do cold calling, talking to people who aren't expecting their call.
- Meeting or exceeding weekly, monthly, and yearly sales quotas.

I acknowledge that I have read and understood the above job description in its entirety and can perform all of the stated requirements.

PAYZLI PARTNER

Company Name	Name	Signature	Date
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**Request for Taxpayer
Identification Number and Certification**► Go to www.irs.gov/FormW9 for instructions and the latest information.Give Form to the
requester. Do not
send to the IRS.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.						
2 Business name/disregarded entity name, if different from above						
3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.						
<input type="checkbox"/> Individual/sole proprietor or <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate single-member LLC						
<input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► _____ Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.						
<input type="checkbox"/> Other (see instructions) ► _____						
5 Address (number, street, and apt. or suite no.) See instructions.				Requester's name and address (optional)		
6 City, state, and ZIP code						
7 List account number(s) here (optional)						

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on 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							
<input type="text"/>	<input type="text"/>	-	<input type="text"/>	<input type="text"/>	-	<input type="text"/>	<input type="text"/>

or

Employer identification number									
<input type="text"/>	<input type="text"/>	-	<input type="text"/>						

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 ►
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Date ►

General Instructions

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

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

Purpose of Form

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

- Form 1099-INT (interest earned or paid)

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

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

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

By signing the filled-out form, you:

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

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

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

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

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

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

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

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

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

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

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

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

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

Backup Withholding

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

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

Payments you receive will be subject to backup withholding if:

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

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

Also see *Special rules for partnerships*, earlier.

What is FATCA Reporting?

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

Updating Your Information

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

Penalties

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

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

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

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

Specific Instructions

Line 1

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

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

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

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

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

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

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

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

Line 2

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

Line 3

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

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

Line 4, Exemptions

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

Exempt payee code.

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

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

1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)

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

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

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

5—A corporation

6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession

7—A futures commission merchant registered with the Commodity Futures Trading Commission

8—A real estate investment trust

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

10—A common trust fund operated by a bank under section 584(a)

11—A financial institution

12—A middleman known in the investment community as a nominee or custodian

13—A trust exempt from tax under section 664 or described in section 4947

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

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

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

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

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

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

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

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

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

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

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

G—A real estate investment trust

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

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

J—A bank as defined in section 581

K—A broker

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

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

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

Line 5

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

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

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

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

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

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

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

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

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

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

Part II. Certification

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

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

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

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

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

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

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

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

What Name and Number To Give the Requester

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

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

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

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

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

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

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

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

Secure Your Tax Records From Identity Theft

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

To reduce your risk:

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

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

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

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

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

Protect yourself from suspicious emails or phishing schemes.

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

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

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

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

Privacy Act Notice

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

SCHEDULE A

Payzli means the fees incurred by Merchants originated by ISR (Referred Merchants) under their respective Merchant Agreements for the Billing Items listed on Schedule A (the Merchant Fees) less all Base Costs incurred in providing such Billing Items to Referred Merchants. The Billing Items listed on Schedule A may be updated from time to time by Payzli and any updates will be communicated to ISR in writing. Residuals will only be paid if collected from the Merchants and UPS' vendors and will be paid on the twenty-fifth day of the month following the month of collection. Independent Contractor shall be paid following amount each month for the services it renders under this Agreement:

Billing Items	Base Cost / Percentage Share		
	Tier 1- Low Risk	Tier 2- Moderate Risk	Tier 3- High Risk
Interchange			
Interchange, Card Association, Dues & Assessments Fees (pass-through)	Then current costs established by Card Associations / 0%	Then current costs established by Card Associations / 0%	Then current costs established by Card Associations / 0%
PIN Debit Network Fees (pass-through)	Then current costs established by Card Associations / 0%	Then current costs established by Card Associations / 0%	Then current costs established by Card Associations / 0%
Processing Fees			
Amex Authorization Fee	\$0.00 / 0%	\$0.00 / 0%	\$0.00 / 0%
Bankcard Authorization Fee (per Item) - Dial	\$0.00 / 0%	\$0.00 / 0%	\$0.00 / 0%
Bankcard Authorization Fee (per Item) - IP	\$0.00 / 0%	\$0.00 / 0%	\$0.00 / 0%
PIN Debit Fee	\$0.00 / 0%	\$0.00 / 0%	\$0.00 / 0%
Other Fees			
EBT Per Transaction Fee (per item)	\$0.00 / 0%	\$0.00 / 0%	\$0.00 / 0%
Chargebacks	\$0.00 / 0%	\$0.00 / 0%	\$0.00 / 0%
Retrieval request	\$0.00 / 0%	\$0.00 / 0%	\$0.00 / 0%
PCI non compliance fee	\$0.00 / 0%	\$0.00 / 0%	\$0.00 / 0%
Breach Protection (Annual)	\$0.00 / 0%	\$0.00 / 0%	\$0.00 / 0%
Reg. Product fee	\$0.00 / 0%	\$0.00 / 0%	\$0.00 / 0%
Monthly Minimum	\$0.00 / 0%	\$0.00 / 0%	\$0.00 / 0%
Batch Header Fee (per item)	\$0.00 / 0%	\$0.00 / 0%	\$0.00 / 0%
Monthly Rental	\$0.00 / 0%	\$0.00 / 0%	\$0.00 / 0%
Wireless Setup Fee	\$0.00 / 0%	\$0.00 / 0%	\$0.00 / 0%
Wireless Monthly Fee	\$0.00 / 0%	\$0.00 / 0%	\$0.00 / 0%
Wireless Transaction Fee (per item)	\$0.00 / 0%	\$0.00 / 0%	\$0.00 / 0%
AVS Fee (per item)	\$0.00 / 0%	\$0.00 / 0%	\$0.00 / 0%
Voice Authorization (per item)	\$0.00 / 0%	\$0.00 / 0%	\$0.00 / 0%
RDR	\$0.00 / 0%	\$0.00 / 0%	\$0.00 / 0%
Third party gateway Monthly Fee	\$0.00 / 0%	\$0.00 / 0%	\$0.00 / 0%
Payzli Platform Fee			
Platform Fee	\$0.00 / 0%	\$0.00 / 0%	\$0.00 / 0%
Statement Fee	\$0.00 / 0%	\$0.00 / 0%	\$0.00 / 0%
Account Updater Monthly Fee (Per Item)	\$0.00 / 0%	\$0.00 / 0%	\$0.00 / 0%
Bin Lookup request	\$0.00 / 0%	\$0.00 / 0%	\$0.00 / 0%
TMS Token	\$0.00 / 0%	\$0.00 / 0%	\$0.00 / 0%
TMS Recurring Billing (Per Item)	\$0.00 / 0%	\$0.00 / 0%	\$0.00 / 0%
Tap to Phone (Per Device)	\$0.00 / 0%	\$0.00 / 0%	\$0.00 / 0%
Acceptance Device (Per Terminal)	\$0.00 / 0%	\$0.00 / 0%	\$0.00 / 0%