

Thank you for your interest in becoming a contractor for Select Home Warranty, a leader in the home warranty industry. Please take a minute to complete the attached required documentation, call us at (855) 267-3532 if you have any questions.

\_\_\_\_ GENERAL LIABILITY INSURANCE (\$500,000 general aggregate and have SELECT HOME WARRANTY listed as ADDITIONAL INSURED ON THE POLICY)  
you may send this when available

\_\_\_\_ Automobile Insurance (\$250,000 per person and \$500,000 per occurrence as well as proof of property damage insurance in the amount of \$100,000 or a combined single limit of \$600,000)

\_\_\_\_ Workmans Compensation Insurance (must provide proof that you carry it or a waiver (included) if self-employed)

\_\_\_\_ Copy of your current trade license (if applicable)

\_\_\_\_ Business information form below

\_\_\_\_ Service Contractor Agreement

\_\_\_\_ IRS form W-9

Please fax the above information to (732) 876-0339.

SELECT HOME WARRANTY  
1 International Way  
Unit 400  
Mahwah NJ 07495  
[claims@Selecthomewarranty.com](mailto:claims@Selecthomewarranty.com)  
1-855-267-3532

## **SERVICE EXPECTATIONS**

- Timely call to the customer to respond to their service call (**within 4 hrs of receipt of work order**).
- Friendly and cooperative office staff to communicate with the customer.
- Be on time for appointments or call the customer to acknowledge that you are running late.
- Discuss the problem with the customer.
- Be very careful and respect the customer's living quarters.
- After diagnosis, explain the problem to the customer and advise them what is necessary to complete the repairs.
- Answer any questions the customer may have in a professional manner.
- Give the customer an estimated date of completion if not able to complete at that time.
- Follow through with the necessary repairs as the customer requests.
- Leave the service area cleaner and neater than it was found.
- Leave an invoice (without pricing) outlining the work performed.
- Advise the customer of necessary maintenance to assist in avoiding future failures.
- Make a follow up call to the customer to see that the system or unit you serviced is operation properly and to thank them for their business.

## **BILLING INSTRUCTIONS**

We have an enclosed a procedure list to assist you with completing an invoice to submit to Select Home Warranty. Be sure to list each item on the invoice, if more than one.

### **Instructions:**

1. Select Home Warranty will provide you with a dispatch number for you to reference on your invoice. You can create your own invoice, or follow the SAMPLE invoice we have enclosed.
2. For each item that you service, we will need a breakdown of Parts, Labor, Tax (according to your state regulations), Gross Amount Due, Service Fee Status, and New Amount Due.
3. Unless otherwise sated by Select, there is only 1 service fee due per dispatch ID, regardless of the number of items to be serviced.
4. Work must be completed before an invoice is submitted.

**Fax all invoices to (732) 876-0339**

### **Specifics:**

1. Company name, contractor number, and address.
2. Customer name and address
3. Select dispatch ID
4. Contractor invoice number
5. Select authorization Number
6. Unit information and repair description. Document repairs that where completed and other pertinent information.
7. Labor and Sales Tax

8. Invoice total.
9. Service fee status. Indicate amount customer paid.
10. Net due, amount you are expecting from Select.
11. Customer refused service. Let us know if customer refused service and you did not collect service fee.

### **OPERATION PROCEDURES**

Authorization Phone Number: **1-855 267 3532**

1. You will receive a dispatch ID number that will correspond to your call. Information will include customer name, address, phone number, and amount of service fee to be collected from the customer. In emergencies, you will be called or paged to be given this information and faxes or email later.
2. You must contact the customer within 4 hours of being contacted by Select to make an appointment.
3. You are authorized to complete COVERED repairs up to \$100.00. Do not exceed this amount without express authorization from Select and a corresponding authorization number.
4. When you receive a call dispatched as “Authorization Needed” the technician must go to the home, diagnose and call Select with your diagnosis PRIOR TO DOING ANY REPAIR OR REPLACEMENT, REGARDLESS OF THE DOLLAR AMOUNT. Be sure to request authorization for the gross total amount, which will include labor to date and any and all previous charges on the dispatch number.
5. Any time you go to a home and find one of the following code violations, non-covered items, improper installations, malfunction not resulting from normal wear and tear, equipment in need of maintenance, and inclusive of all non-covered items listed in the sample warranty, call the Authorization Department from the home before continuing. Select does not cover these items or repairs and will not reimburse for any and all non-covered work that has been completed. Authorization for labor to date plus any charges for covered items will be given. Be prepared to submit an estimate for any and all non-covered items or repairs. **Calling from the home on non-covered items is required. Select, will inform the customer of non-covered items and will assist you in offering your services to the customer on non-covered items or repairs.**
6. If you need to check if something is covered call 855 267 3532.
7. Be prepared to provide Dispatch ID, brand names, manufacturer warranty status, parts/labor/tax breakdown. The gross dollar amount of the repair and the service call fee status.
8. Your billing will be adjusted to the authorization amount so do not exceed it without prior authorization. If additional work is needed you must contact Authorizations Department and provide additional information, if approved a new authorization number will be given.
9. Do not go to the home at the customer’s request. Inform the homeowner to call Select.
10. **No pricing may be given to the customer; it is confidential between you and Select Home Warranty.**

Please call us with any questions.

### Business Information

Business Name \_\_\_\_\_

Mailing Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Physical Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Tax I.D. No. or Social Security No. \_\_\_\_\_

Owner \_\_\_\_\_

Business Telephone Numbers (\_\_\_\_) \_\_\_\_\_

Pager Numbers (\_\_\_\_) \_\_\_\_\_

Emergency Service Number (\_\_\_\_) \_\_\_\_\_

What type of emergency number is this? Direct \_\_\_\_ Pager \_\_\_\_ Answering Service \_\_\_\_

Company E-mail Address \_\_\_\_\_

Instructions for using pager number \_\_\_\_\_

Who referred you to Select Home Warranty? \_\_\_\_\_

Hours of operation:

Weekdays from \_\_\_\_\_ to \_\_\_\_\_

Saturday from \_\_\_\_\_ to \_\_\_\_\_

Sunday from \_\_\_\_\_ to \_\_\_\_\_

Do you provide after hours service? If yes, what hours: \_\_\_\_\_

### Warranty Labor Rates

Please note: Select does not pay mileage or any additional fees, including, but not limited to tax, portal to portal charges, etc. If you are going to apply any charges for those items, they must be included in the rates listed below.

First 30 Minute Labor Rate \_\_\_\_ \$ \_\_\_\_\_ includes 30 minutes or less in the home.

First Hour Labor Rate \_\_\_\_ \$ \_\_\_\_\_ includes up to 60 minutes in the home.

Additional 15 Minutes \_\_\_\_ \$ \_\_\_\_\_ includes up to 60 minutes in the home.

After Hours Rates \$ \_\_\_\_\_

Numbers of Service Technicians \_\_\_\_\_ Number of Service Vehicles \_\_\_\_\_

Uniformed (shirts) Field Force? \_\_\_\_\_ How do you dispatch? (i.e. mobile phone, pager, email.) \_\_\_\_\_

Are you able to take pictures with a phone (iphone, etc) and email them? (YES / NO)

**Please send a copy of your current trade license for the trades that you service.**

Check below where applicable:

☐ Air conditioning/ Heating  
☐ Plumbing  
☐ Well Pumps  
☐ Appliances  
☐ Appliance installs  
☐ Electrical

☐ Pool/Spa  
☐ Roof Repair  
☐ Lawn Sprinkler Systems  
☐ Septic System  
☐ Garage Door Openers

Please list the zip codes that you service which do not require additional travel charges or any additional costs.

City \_\_\_\_\_ State \_\_\_\_\_ ZIP+ 4 \_\_\_\_\_ - \_\_\_\_\_

Please fill out the form below if Workers' Compensation is not applicable to your firm.

Company Name \_\_\_\_\_

Address \_\_\_\_\_

City, State, Zip \_\_\_\_\_

Owners \_\_\_\_\_

I certify I am the sole owner/operator of the firm listed above and do not have any employees. I will provide a Certificate for Workmans Compensation to Select Home Warranty within 10 days of hiring any employee.

Signature \_\_\_\_\_

Date \_\_\_\_\_

## Service Contractor Agreement

This Service Contractor Agreement is entered into as of the \_\_\_\_ day of \_\_\_\_\_, 20\_\_ by and between Select Home Warranty, and \_\_\_\_\_, a(n) \_\_\_\_\_ corporation. ("service provider").

### Recitals

- A. Select is engaged in the business of selling home warranty contracts primarily to homeowners ("contracts").
- B. Service Provider is knowledgeable and experienced in all aspects of providing certain services as set forth on attached hereto (the "Services").
- C. Select desires to engage Service Provider, and Service Provider desires to accept such position as an independent contractor with Select, upon the terms and subject to the conditions hereinafter provided.

### Agreement

Now, therefore, in consideration of the foregoing Recitals and mutual promises herein contained, the parties agree as follows:

1. Independent Contractor, Select hereby agrees to engage Service Provider, and Service Provider agrees to accept such engagement. In the performance of the work, duties and obligations hereunder, Service Provider will at all times be acting as an independent contractor, and nothing in this Agreement shall be construed or deemed to create a relationship of employer and employee and Service Provider does not have the authority to bind or commit Select.
2. Duties.
  - A. During the term of this Agreement, Service Provider Shall:
    - (i) Provide the Services on an as-needed basis as requested by Select.
    - (ii) Contact homeowner who has been issued a contract ("Homeowner") immediately (within 4 hours on weekdays and 24 hours in weekends) of being notified in writing by Select of a claim to inquire as to the nature of the claim and to schedule a service appointment.
    - (iii) Provide detailed billing and invoicing to Select for all services provided by Service Provider to Homeowner.
    - (iv) Inform Select in writing of any problems or difficulties experienced while providing services to Homeowners;
    - (v) Prior to performing services which will exceed \$50, contact an authorized representative of Select for authorization ("authorization");
    - (vi) Contact Select at two weeks prior to taking any scheduled vacation or other leave of absence;
    - (vii) Guarantee your work, parts (90 days) and labor (30 days);
    - (viii) Provide service technicians that are fully and adequately trained to perform the Services;
    - (ix) Use replacement parts which are equal or better than factory replacement parts;
    - (x) Not bill Select for Services covered under manufacturer's warranty, either parts or labor;
    - (xi) Provide indemnification and insurance as provided for herein;
    - (xii) Devote reasonable efforts and necessary business time and attention to service Homeowner as referred to Service Provider by Select; and
    - (xiii) Provide repair service in accordance with Service Provider Protocol as set forth on attached hereto and made a part hereof.
  - B. During the term of this Agreement, Select shall:
    - (i) Provide a toll free number, for verification and Authorization;
    - (ii) Provide prompt payment of your invoices within 30 days of receipt if services were with proper Authorization and properly completed; and
    - (iii) At its sole discretion, refer Homeowners to you who are located in your geographical service area.
3. **Compensation.** During the term of the Agreement, Select agrees to pay to the Service Provider, subsequent to the receipt of an invoice detailing the services provided to a Homeowner, a fee for

services in accordance with the fee arrangement more specifically set forth on attached hereto and incorporated herein.

**4. Indemnification and Insurance.**

- (a) Service Provider agrees to indemnify and hold harmless Select and its successors, assigns and affiliated (collectively the "Indemnities"), from any and all claims, actions, expenses or liabilities that arise as a result of Service Provider's Services to any Homeowner or third party referred to Service Provider by Company which involve or threaten any indemnities, as parties or otherwise, that are in any way based upon Service Provider's Services and/or duties or failure to satisfy any of its obligations hereunder.
- (b) Service Provider shall maintain insurance coverage (including general liability insurance) and bonding as usual and customary in Service Provider's industry in connection with the providing of the Services. In addition, Service Provider shall name Select as an additional insured hereunder and provide Company with a certificate a default hereunder by Service Provider.

**5. Representation.** In further consideration of entering into this Agreement, Service Provider represents and warrants the following to Select:

- (i) Service Provider and its agents and employees are presently licensed and/or certified by the appropriate governmental authorities to provide the Service;
- (ii) In the event the Service Provider or any of its agents or employees have their license or permit suspend, revoked or cancelled, Service Provider will inform Select immediately and Service Provider will not provide Services to Homeowners until such proper permits or licenses are reinstated; and
- (iii) Service Provider's Federal Taxpayer Identification Number/ Social Security Number is: \_\_\_\_\_

**6. Miscellaneous.** If any provision of this Agreement shall be held invalid or unenforceable, the remainder shall nevertheless remain in full force and effect. If any provision is held invalid or unenforceable with respect to particular circumstances, it shall nevertheless remain in full force and effect in all other circumstances. This Agreement contains the entire agreement and understanding of the parties concerning the subject matter hereof, and no representations, promises agreements or understanding, written or oral, not contained herein shall be of any force or effect. Service Provider shall not disclose the terms of this Agreement to any person. If a dispute arises out of or related to this contract, or breach thereof, and if the dispute cannot be settled through negotiation in good faith, the parties agree first to try in good faith to settle the dispute by mediation. Any disputes resulting from this Agreement or any dispute resulting to Select's home warranty service shall be construed and enforced under the laws of the State of New Jersey. You hereby submit to the jurisdiction of the courts of New Jersey, and waive any objection to venue with respect to actions brought in such courts.

**In Witness Whereof, the parties have duly executed this Agreement as of the day and year written above.**

Select Home Warranty

\_\_\_\_\_  
(Service Provider)

By: \_\_\_\_\_  
Its: \_\_\_\_\_

By: \_\_\_\_\_  
Its: \_\_\_\_\_

*Confidential – For Select Home Warranty Internal Use Only: This transmission is intended for the use of the addressee and may contain information that is privileged, confidential and exempt from disclosure under applicable law. If you are not the intended recipient, or the employee or agent responsible for delivering the message to the intended recipient, you are hereby notified that any dissemination, distribution, or copy of this communication is strictly prohibited. If you received this communication in error, please notify the sender immediately*

# Request for Taxpayer Identification Number and Certification

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

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

## Part I Taxpayer Identification Number (TIN)

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

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

Social security number										
				-				-		

Employer identification number										
				-						

## Part II Certification

Under penalties of perjury, I certify that:

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

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

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

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

### Purpose of Form

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

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

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

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

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

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

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



The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

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

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

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

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

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

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

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

**What is backup withholding?** Persons making certain payments to you must under certain conditions withhold and pay to the IRS a percentage of such payments. This is called “backup withholding.” Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

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

### **Payments you receive will be subject to backup withholding if:**

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

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

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

## **Updating Your Information**

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

## **Penalties**

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

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

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

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

## **Specific Instructions**

### **Name**

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

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

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

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

**Disregarded entity.** Enter the owner's name on the “Name” line. The name of the entity entered on the “Name” line should never be a disregarded entity. The name on the “Name” line must be the name shown on the income tax return on which the income will be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a domestic owner, the domestic owner's name is required to be provided on the “Name” line. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on the “Business name/disregarded entity name” line. If the owner of the disregarded entity is a foreign person, you must complete an appropriate Form W-8.

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

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

**Other entities.** Enter your business name as shown on required federal tax documents on the "Name" line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the "Business name/disregarded entity name" line.

## Exempt Payee

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

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

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

The following payees are exempt from backup withholding:

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2),
  2. The United States or any of its agencies or instrumentalities,
  3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities,
  4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
  5. An international organization or any of its agencies or instrumentalities.
- Other payees that may be exempt from backup withholding include:
6. A corporation,
  7. A foreign central bank of issue,
  8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,
  9. A futures commission merchant registered with the Commodity Futures Trading Commission,
  10. A real estate investment trust,
  11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
  12. A common trust fund operated by a bank under section 584(a),
  13. A financial institution,
  14. A middleman known in the investment community as a nominee or custodian, or
  15. A trust exempt from tax under section 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 15.

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

<sup>1</sup> See Form 1099-MISC, Miscellaneous Income, and its instructions.

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

## Part I. Taxpayer Identification Number (TIN)

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

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

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

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

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

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

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

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

## Part II. Certification

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

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

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

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

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

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

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

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

### What Name and Number To Give the Requester

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

<sup>1</sup> 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.

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup> 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.

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

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

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

### Secure Your Tax Records from Identity Theft

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

To reduce your risk:

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

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

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

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

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

### Protect yourself from suspicious emails or phishing schemes.

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

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

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

Visit [IRS.gov](http://IRS.gov) to learn more about identity theft and how to reduce your risk.

### Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. 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.