



# REQUEST FOR CREDIT All information held in strictest confidence

Sid Harvey Industries, Inc., 605 Locust St., Garden City, NY 11530

Submit completed and signed form to [credit@sidharvey.com](mailto:credit@sidharvey.com) or fax to 516-745-6186

**Note: Your account will be initially set up as a cash based account. Until we hear back from your credit references and have all necessary information, anything you purchase must be paid for in full at time of pick up or delivery.**

**Application must be signed in 4 places:**

**On page 2** – at the end of Invoice Signature at Pickup or Delivery and at the end of the Fax/E-mail Consent information.

**On page 3** – at the end of the Terms and Conditions information.

**On page 4** – at the end of the Personal Guarantee information.

**Application must include a completed and signed W-9 (page 5) with your legal name and Federal Identification Number.**

E-Commerce Customers: also complete the E-Commerce section at the bottom of page 3.

**EMAILED STATEMENTS** ☐ I request that my monthly statement be sent via email, instead of first class mail.

Send email to \_\_\_\_\_

**EMAILED INVOICES** ☐ I request that invoices be e-mailed to me daily, instead of first class mail.

Send email to \_\_\_\_\_

|   |   |     |
|---|---|-----|
| Dated as of   | Branch# (your primary choice)   |     |
| Salesperson (if known)  | Primary Shipping Method (one must be checked)<br><input type="checkbox"/> Pick Up <input type="checkbox"/> UPS <input type="checkbox"/> Sales Person <input type="checkbox"/> Sid Truck <input type="checkbox"/> Common Carrier |     |
| “Customer” is (business name)   | Phone   | Fax |
| Mailing Address   | Shipping Address  |     |
| Taxable County  | Taxable County  |     |
| Taxable City  | Taxable City  |     |
| Sales Contact   | Tax Exempt# (attach form)   |     |
| PO Required? <input type="checkbox"/> Yes <input type="checkbox"/> No (one must be checked) |   |     |

**1. Customer is a (check appropriate box below)**

☐ **SOLE OWNER (Owner's Name)**

|               |            |      |
|---------------|------------|------|
| Address       | Home Phone | SSN# |
| City, St, Zip | Email      |      |

☐ **PARTNERSHIP OR LLC (Partner's or Members Name #1)**

|               |                 |
|---------------|-----------------|
| Address       | Home Phone      |
| City, St, Zip | Federal Tax ID# |
| Email         |                 |

☐ **PARTNERSHIP OR LLC (Partner's or Members Name #2)**

|               |            |
|---------------|------------|
| Address       | Home Phone |
| City, St, Zip |            |
| Email         |            |

☐ **CORPORATION (Corporate Name)**

|               |                |              |
|---------------|----------------|--------------|
| Address       | Phone          |              |
| City, St, Zip | State Incorp.  | Fed. Tax ID# |
| President     | Vice President |              |
| Home Address  | Home Address   |              |
| City, St, Zip | City, St, Zip  |              |
| Email         | Email          |              |

| 2. Business references, trade names and other business information |   |
|--|---|
| Total Employees  | Year business started                             |
| Accounts Payable Contact   |   |
| Name   | Anticipated monthly purchases                     |
| Phone  | Email   |
| Nature of business   |   |
| Business Trade Names   | 1. _____<br>2. _____                              |
| Other Business Address   | 1. _____<br>For additional - attach list 2. _____ |

| Business References   |         |              |                       |
|-----------------------|---------|--------------|-----------------------|
| List three references |         |              |                       |
| Name                  | Address | Contact Name | Area Code, Phone, Fax |
| 1.                    |         |              | Ph<br>Fax             |
| 2.                    |         |              | Ph<br>Fax             |
| 3.                    |         |              | Ph<br>Fax             |

Would you like all invoices required to be signed at time of pickup or delivery?

☐ Yes, I would.

☐ No, I would not.

Signature \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

Please attach list of additional shipping locations with tax jurisdictions, county and city and sales tax exemption form, if applicable.

| Please Tell Us About Your Business   |                          |
|--|--------------------------|
| # of Service Vehicles  | # of Service Technicians |
| Type of Business:<br><input type="checkbox"/> Apartment/Condo Complex <input type="checkbox"/> Appliance Dealer <input type="checkbox"/> College/University <input type="checkbox"/> Distributor <input type="checkbox"/> Contractor<br><input type="checkbox"/> Government (Fed., State, etc) <input type="checkbox"/> Hospital <input type="checkbox"/> Hotel/Market <input type="checkbox"/> Industrial/Commercial User <input type="checkbox"/> Restaurant/Food Service Co.<br><input type="checkbox"/> School/School District <input type="checkbox"/> Supermarket <input type="checkbox"/> Utility<br>Products/Services: <input type="checkbox"/> Oil <input type="checkbox"/> Gas <input type="checkbox"/> Air Conditioning <input type="checkbox"/> Refrigeration <input type="checkbox"/> Other |                          |
| Promotional material mailed to the attention of  |                          |
| Address (if different from above)  |                          |
| <b>FAX / E-MAIL CONSENT:</b> I/We hereby give permission to Sid Harvey's to transmit unsolicited communications (sales, product info) to me/us at the facsimile number and/or email address below.<br><br>Fax _____ Email _____<br><br>Authorized by _____ Signature _____   |                          |

**TERMS AND CONDITIONS – *must be signed below***

**Terms:** All sales are F.O.B. Sid Harvey stores location and are offered at wholesale to the trade only. All charge invoices are due and payable net on the 10th of the month following date of purchase. **ACCOUNTS RECEIVABLE BALANCES CANNOT BE PAID WITH A CREDIT CARD.**

**Service Charge:** Customer agrees to pay service charges of 1-1/2 % per month or the highest rate allowed by law (whichever is the lesser), from the due date of each invoice to date of payment. In the event that the customer's account is placed for collection, customer agrees to pay all costs of collection, including reasonable attorney's fees. Customer agrees that any dealings between the parties shall be governed by and interpreted in accordance with the State of New York.

**Taxes:** Orders are accepted with the understanding any applicable taxes will be added, as the law requires. If we fail to charge you tax where applicable, we reserve the right to invoice you for tax at a later date.

**Minimum Billing and Special Orders:** Because of the high cost of processing invoices, we have established a minimum billing of \$20 on all charge orders. A 25% minimum deposit will be required on orders for special material.

**Return of Goods:** No goods or materials will be accepted for return without our written consent. Special, non-cataloged material is not returnable for credit. All accepted returns are subject to a 15% restocking charge.

**Warranty: New Material:** We extend the manufacturer's warranty on every unit or equipment sold by us to persons or organizations who purchase such units or equipment from us for resale. This manufacturer's warranty does not cover merchandise that has been damaged by improper application or installation, careless handling, water or fire damage, or other conditions beyond our control.

**THE FOREGOING CONSTITUTES THE ENTIRE WARRANTY WITH RESPECT TO SUCH UNITS OR EQUIPMENT AND IS IN LIEU OF ALL OTHERS EXPRESSED OR IMPLIED, INCLUDING ANY WARRANTY OF MERCHANTABILITY AND WARRANTY OF FITNESS FOR A PARTICULAR PURPOSE. IN NO EVENT IS SID HARVEY'S RESPONSIBLE FOR ANY CONSEQUENTIAL DAMAGES OF ANY NATURE WHATSOEVER.**

**Remanufactured Materials:** After shipment from our factory, every unit or equipment remanufactured by Sid Harvey's is warranted to be free from defects in material and workmanship for an additional year beyond the equivalent original manufacturer's warranty up to a maximum of five years. Units claimed to be defective within the warranty period must be returned to us, transportation prepaid. If found defective they will be repaired and replaced for no additional charge. No units or equipment will be replaced in advance of our inspection.

**THE FOREGOING CONSTITUTES THE ENTIRE WARRANTY WITH RESPECT TO REMANUFACTURED UNITS OR EQUIPMENT AND EXTENDS ONLY TO PERSONS OR ORGANIZATIONS WHO PURCHASE FROM US FOR RESALE AND IS IN LIEU OF ALL OTHER WARRANTIES EXPRESSED OR IMPLIED, INCLUDING ANY WARRANTY OF MERCHANTABILITY AND WARRANTY OF FITNESS FOR A PARTICULAR PURPOSE. IN NO EVENT IS SID HARVEY'S RESPONSIBLE FOR ANY CONSEQUENTIAL DAMAGES OF ANY NATURE WHATSOEVER.**

**Remanufactured Exchange:** Remanufactured units are sold, at the prices listed, only on exchange for an old unit of the same model. A very small number of items are available for outright sales, and are so quoted.

**Remanufactured Advance Replacement:** For your convenience, and subject to the limitations of our stock, we will ship a remanufactured replacement in advance of receiving the old unit if you so request. It is important of course, that identification be accurate. Many parts remanufactured by Sid Harvey's are no longer available new, and therefore the old units become "priceless" to us. As a result, the following uniform system is in effect when an advance replacement is shipped:

1. The customer is charged a Core Deposit charge when the unit is shipped.
2. Upon receipt by us of the old unit, a credit in the amount of the Core Deposit will be issued to the customer.

**Remanufactured Units Beyond Repair:** In the event that a unit that has been sent to be remanufactured has been so badly damaged as to render it uneconomical to remanufacture, Sid Harvey's reserves the right to notify the Customer and ask disposition. Sid Harvey's will not be responsible for units held more than 60 days. Missing and broken parts will be replaced at an extra charge.

**To obtain credit from Sid Harvey Industries, Inc., ("Creditor"), Customer agrees to Creditor's usual terms and conditions as promulgated and amended by Creditor from time to time. Customer represents and states the following, and authorizes release of any information pertaining to Customer's financial condition from any third parties which may verify same. I represent that all the information provided on this application is accurate to the best of my knowledge.**

Signature \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

**E-Commerce Information****Authorized Web Purchases:**

Name (First, Last)

Title

Email



## PERSONAL GUARANTEE OF PAYMENT

Date: \_\_\_\_\_, 20 \_\_\_\_\_

In consideration of SID HARVEY INDUSTRIES, INC. (the "Creditor") extending credit to \_\_\_\_\_ (the Customer) and for other good and valuable consideration, the undersigned hereby personally guarantees, absolutely and unconditionally, to the Creditor the payment of the Debt and covenants and agrees with the Creditor as follows:

- 1) The term "Debt" as used in this Guarantee shall mean all sums of monies of any nature whatsoever which from time to time may or shall become due and payable by the Customer to the Creditor as a result of the purchase by the Customer of goods, merchandise or equipment from the Creditor.
- 2) The undersigned agrees that, with or without notice or demand, the undersigned will reimburse the Creditor, to the extent that such reimbursement is not made by the Customer, for all costs and expenses (including, without limitation, reasonable attorney's fees) incurred by the Creditor in connection with the collection of the debt or any portion thereof in any action or proceeding brought by the Creditor to enforce the obligations of the undersigned under this Guarantee.
- 3) The undersigned shall remain bound under this Guarantee notwithstanding any change, alteration, renewal, extension, continuance, compromise, waiver, inaction, extension of further credit or modification to the manner in which the Creditor and the Customer conduct business, all of which the undersigned consents to without further notice.
- 4) The undersigned hereby waives:
  - (a) notice of acceptance of this Guarantee or of any sale to the Customer or any advance thereof by the Creditor to the Customer,
  - (b) presentment and demand for payment of the debt or any portion thereof,
  - (c) protest and notice of dishonor or default to the undersigned or to any other person or party with respect to the debt or any portion thereof,
  - (d) all other notices to which the undersigned might otherwise be entitled,
  - (e) any demand for payment under this Guarantee.
- 5) This is a Guarantee of payment and not of collection and the undersigned further waives any right to require that any action be brought against the Customer or any other person or party, before proceeding against the undersigned.
- 6) The term "undersigned" as used herein shall, if this Guarantee is signed by more than one party, mean the "undersigned and each of them" and each undertaking herein contained shall be their joint and several undertaking.
- 7) No delay on the part of Creditor in exercising any right or remedy under this Guarantee or failure to exercise the same shall operate as a waiver in whole or in part of any such right or remedy. This Guarantee may only be modified, amended, changed or terminated by an agreement in writing signed by the Creditor and the undersigned.
- 8) The undersigned acknowledges that this Guarantee and the undersigned's obligations under this Guarantee are and shall at all times continue to be absolute and unconditional in all respects, and shall at all times be valid and enforceable irrespective of any other agreements or circumstances of any nature whatsoever which might otherwise constitute a defense to this Guarantee and the obligations of the undersigned, of the undersigned under the Guarantee. This Guarantee sets forth the entire agreement and understanding of the Creditor and the undersigned, and the undersigned absolutely, unconditionally and irrevocably waives any and all right to assert any defense, set-off, counterclaim or cross-claim of any nature whatsoever with respect to this Guarantee or the obligations of the undersigned under this Guarantee.
- 9) This Guarantee is, and shall be deemed to be, a contract entered into under and pursuant to the laws of the State of New York and shall be in all respects governed, construed, applied and enforced in accordance with the laws of the State of New York without regard to its conflict of laws principles.
- 10) The undersigned acknowledges that the Creditor may seek a credit report (including an investigative report) in connection with this Guarantee and the undersigned consents to the Creditor doing so.

In witness whereof, the undersigned had duly executed this Personal Guarantee the day and year first above set forth.

Guarantor \_\_\_\_\_  
SIGNATURE - SIGNING AS AN INDIVIDUAL (NO TITLE) PRINT NAME HOME PHONE

Social Security# (for Credit Report) \_\_\_\_\_

Witness \_\_\_\_\_  
SIGNATURE PRINT PRINT NAME

### To Be Completed by the Credit Department

|                            |                    |                                 |
|----------------------------|--------------------|---------------------------------|
| Account Number             | Credit Limit       | Order Limit                     |
| Customer Class             | Salesperson Number |                                 |
| Credit Manager Approval    | Date Approved      | Date Approval Letter Was Mailed |
| Mail List Manager Approval | Date               |                                 |

# Request for Taxpayer Identification Number and Certification

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

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

|  |   |   |
|--|---|---|
| Print or type.<br>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 <b>one</b> of the following seven boxes.<br><br><input type="checkbox"/> Individual/sole proprietor or single-member LLC<br><input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► _____<br><b>Note:</b> Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is <b>not</b> disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.<br><input type="checkbox"/> Other (see instructions) ► _____ | 4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):<br><br>Exempt payee code (if any) _____<br><br>Exemption from FATCA reporting code (if any) _____<br><br><i>(Applies to accounts maintained outside the U.S.)</i> |
|  | 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         |  |  |  |   |  |  |  |   |  |
|                                |  |  |  | - |  |  |  | - |  |
| or                             |  |  |  |   |  |  |  |   |  |
| Employer identification number |  |  |  |   |  |  |  |   |  |
|                                |  |  |  | - |  |  |  |   |  |

## Part II Certification

Under penalties of perjury, I certify that:

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

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

|           |                            |        |
|-----------|----------------------------|--------|
| Sign Here | Signature of U.S. person ► | Date ► |
|-----------|----------------------------|--------|

## General Instructions

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

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

## Purpose of Form

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

- Form 1099-INT (interest earned or paid)

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

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

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



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<br>• Sole proprietorship, or<br>• 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,<br>• LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or<br>• 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 <sup>1</sup> | Generally, exempt payees 1 through 5 <sup>2</sup>   |
| Payments made in settlement of payment card or third party network transactions        | Exempt payees 1 through 4   |

<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 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](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. Go to [www.irs.gov/Forms](http://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](http://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 <sup>1</sup> |
| 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 <sup>2</sup>  |
| 5. a. The usual revocable savings trust (grantor is also trustee)  | The grantor-trustee <sup>1</sup>  |
| b. So-called trust account that is not a legal or valid trust under state law                                  | The actual owner <sup>1</sup>   |
| 6. Sole proprietorship or disregarded entity owned by an individual  | The owner <sup>3</sup>  |
| 7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A)) | The grantor*  |
| For this type of account:  | Give name and EIN of:   |
| 8. Disregarded entity not owned by an individual   | The owner   |
| 9. A valid trust, estate, or pension trust   | Legal entity <sup>4</sup>   |
| 10. Corporation or LLC electing corporate status on Form 8832 or Form 2553                                     | The corporation   |
| 11. Association, club, religious, charitable, educational, or other tax-exempt organization                    | The organization  |
| 12. Partnership or multi-member LLC  | The partnership   |
| 13. A broker or registered nominee   | The broker or nominee   |

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

<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*, 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](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 (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at [spam@uce.gov](mailto:spam@uce.gov) or report them at [www.ftc.gov/complaint](http://www.ftc.gov/complaint). You can contact the FTC at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see [www.IdentityTheft.gov](http://www.IdentityTheft.gov) and Pub. 5027.

Visit [www.irs.gov/IdentityTheft](http://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.