

Independent Contractor Agreement Between Broker and Associate

FLORIDA ASSOCIATION OF REALTORS®



CityView Realty

(“Broker”)

is licensed as a real estate broker in the State of Florida and performs acts designated within Chapter 475, *Florida Statutes*, enjoys goodwill and a reputation for dealing with the public, and maintains an office for the purpose of serving the public as a real estate broker.

(“Associate”)

is licensed as a sales associate (license number SL/BL _____) broker associate (license number BK _____) in the State of Florida and is properly qualified to deal with the public as such.

Effective the ____ day of _____, _____ (“effective date”), Broker and Associate agree to associate pursuant to the following terms and conditions.

1. **Employment Status.** Broker retains Associate as an independent contractor to assist Broker in the performance of real estate-related activities. With respect to the clients and customers for whom service is performed within the scope of this Agreement, Associate will be construed to be an agent of Broker ; otherwise, Associate will not be deemed a servant, employee, joint venturer or partner of Broker for any purpose. Associate will not be treated as an employee for Federal tax purposes with respect to the services performed for Broker under this Agreement. Associate is responsible for paying his/her own estimated income tax payments, self-employment taxes, occupational taxes and other taxes, if any, to the appropriate governmental entities. Broker will not withhold any taxes from compensation due to Associate , nor will Broker provide worker’s compensation insurance for Associate.

2. **Associate Responsibilities.** Associate will use his/ her best efforts to procure real estate-related business for Broker and will conduct his/her business in a reputable manner and in conformance with all laws, rules, regulations and codes of ethics that are binding upon or applicable to real estate licensees, and with Broker’s office policy manual, if any.

A. **Compliance.** Associate recognizes and acknowledges the obligation to keep abreast of all legal and other issues that affect the real estate industry as they may change from time to time. Associate will not commit any act that violates Florida real estate license law.

(1) **Fair Housing.** Broker and Broker’s company support and practice Fair Housing principles. Associate has been advised that failure to comply with Fair Housing principles will result in appropriate disciplinary action and possible termination of this Agreement. Associate warrants and represents that it is Associate’s intent to attend Fair Housing instructional programs, keep current on developments in Fair Housing as it affects real estate marketing and sales, and comply with the Fair Housing laws and regulations. Associate understands this acknowledgment, warranty and representation and agrees to it voluntarily.

(2) **Office Policy Manual.** Broker maintains does not maintain an office policy manual. Associate has received a copy, and agrees to comply with the manual and such modifications, addenda and changes as may be incorporated therein from time to time.

B. **License Renewal; Continuing Education; Dues.** Associate will be responsible for timely renewing Associate’s real estate license and for completing all legally required continuing education in a timely manner and maintaining the records that evidence such completion as required by the Florida Real Estate Commission. Associate will be responsible for paying all license fees, membership dues and fines.

C. **Broker Supervision.** Associate will be deemed to be working under Broker’s supervision only to the extent required by Chapter 475, *Florida Statutes*. Associate will perform all activities, including those activities Broker requires Associate to perform, independently without Broker’s supervision or control.

D. **Broker Property.** Associate acknowledges that all pending sales and listings taken during the term of this Agreement are Broker’s property. All programs, forms, data, keys, manuals, signs and other paraphernalia relative to the business of Broker are Broker’s property, as are all documents and other items pertaining to transactions.

E. **Property of Others.** In accordance with Florida law, Associate will deliver to Broker by the end of the next business day following receipt any funds or other items that a consumer has entrusted to Associate in connection with a real estate transaction.

F. **Responsibility.** Broker will not be liable to Associate for any expenses incurred by Associate nor for any of Associate’s acts. Associate will have no authority to bind Broker by any promise or representation, oral or otherwise, unless specifically authorized in writing in a particular transaction. Suits, whether for fees or otherwise, against clients, customers and others in the real estate business will be maintained only in Broker’s name. Associate is responsible for providing all tools necessary to perform the duties outlined. Associate will also be responsible for providing Associate’s own automobile and is responsible for transportation expenses including insurance in the minimum coverage amount of

Broker (____) and Sales Associate (____) acknowledge receipt of a copy of this page, which is Page 1 of 3 Pages.

\$ _____ for personal injury protection liability and insurance in the minimum coverage amount of \$ _____ for bodily injury liability and insurance in the minimum coverage amount of \$ _____ for property damage liability and other expenses incidental to performing Associate's duties without receiving any reimbursement from Broker. Broker will be named as an additional insured in all such policies.

G. Indemnification. Associate will indemnify and hold Broker, its officers, directors and employees harmless from all claims, demands, suits, costs and expenses, including reasonable attorneys' fees at all levels, of whatever nature and description to the extent based on Associate's representations; acts; omissions; negligence; willful misconduct; or violation of laws, rules, regulations, codes of ethics, this Agreement or office policy manual.

3. Broker Responsibilities.

A. Access to Listings. Broker will provide Associate with access to all current listings of Broker and listings made available to Broker through offers of cooperation, except those listings that Broker, in his/her/its discretion places exclusively in the possession of another sales associate.

B. Access to Facilities. Associate may utilize Broker's then existing office facilities for the performance of Associate's duties as described above.

C. Compensation. Broker will negotiate all terms and conditions of fees charged clients including but not limited to, the amount and payment date. Broker will compensate Associate in proportion to Associate's output with regard to real estate-related activities and not to hours worked by Associate. Such compensation will be solely through commissions as described below or in Broker's office policy manual, if any. In the event of conflict between Broker's office policy manual and this Agreement, the terms of the office policy manual will prevail. Broker may deduct from Associate's compensation any amounts due from Associate to Broker.

(1) Amount; Payment. When Associate performs any Brokerage service for Broker and Broker earns and collects a fee for such service, Broker will pay Associate within 5 days after the funds are collected and have cleared:

100 % of the fee as commission for any lease, sale or purchase contract closed.
_____% of the fee as commission for _____
_____% of the fee as commission for _____

(2) Dividing Compensation With Other Licensees. If two or more associates participate in rendering a brokerage service to the public, or claim to have done so, Broker will determine, in Broker's sole and absolute discretion, the amount of the fee due Associate.

(3) Incentives. If a seller or listing office offers a premium, bonus or other incentive, if such premium, incentive or bonus is in the form of money, then 80/20 between Associate & Broker., Also Apply for cancellation fees.

If such incentive is other than money (i.e., a cruise, trip, or other matter having economic value but not delivered in money), then such premium, bonus or incentive will go to Broker Associate. If a nonmonetary incentive goes to Associate, Broker will report the fair market value of the incentive as income to Associate, as Broker must collect and deliver the incentive to Associate to preserve the respective legal positions of the parties.

(4) Benefits. Associate will be provided no minimum salary, vacation pay, sick leave or any other fringe benefit.

(5) Collection of Fees. Broker will not be required to prosecute or sue any party in order to collect any fee for services performed by Associate. However, if Broker incurs attorneys fees and costs in the collection of or attempt to collect a fee, such amounts will be deducted from Associate's commission in the same proportion as provided for herein in the division of the fee.

(6) Compensation After Termination of Agreement. After termination of this Agreement, Broker will pay Associate any amount earned prior to termination less amounts owed to Broker and amounts Broker must pay another licensee to complete pending transactions for which Associate was responsible prior to termination.

4. Errors and Omissions Insurance. Broker maintains Errors & Omission insurance which coverage includes Associate.

Associate will pay a portion of Errors & Omission coverage, as follows: Associate hereby agrees to pay \$45.00 per transaction. Associate is responsible for insurance deductible from any claim(s).

5. Term; Termination. This Agreement will be in effect for _____ year(s) from the effective date. Either party may terminate this Agreement by 1 days' advance written notice to the other party. Broker may terminate this Agreement without notice for wrongful conduct by Associate. Failure by either party to maintain active licensure status pursuant to Chapter 475, *Florida Statutes*, will be deemed automatic termination. Associate will not, after termination of this Agreement, use to his/her own advantage, or to the advantage of any other person or entity, any information gained from the business of the Broker relating to property for sale, lease or rental, or Broker's customers or clients. Upon termination of this Agreement, Associate will return all Broker's property to Broker with no copies made or retained by Associate.

Broker (____) and Sales Associate (____) acknowledge receipt of a copy of this page, which is Page 2 of 3 Pages.

6. Confidentiality. Associate acknowledges that Broker may disclose confidential information to Associate during the course of this Agreement. Any such information that is or should be reasonably understood to be confidential or proprietary to Broker, including mailing lists, customer and client lists, sales, costs, unpublished financial information, product and business plans, projections, marketing data, computer data, computer programs and supporting documentation, and Broker's office policy manual, if any, are considered confidential property of Broker. Associate will take reasonable steps and use due care during the term of this Agreement and for 12 months after its termination to prevent the duplication or disclosure of confidential information, other than by or to Broker's employees or agents who must have access to the information to perform their duties for Broker.

7. Dispute Resolution: This Agreement will be construed under Florida law. All disputes between Associate and another associate in Broker's firm will be resolved by Broker. All disputes between Broker and Associate will be mediated under the rules of the American Arbitration Association or other mediator agreed upon by the parties. The parties will equally divide the mediation fee, if any. In any litigation between Broker and Associate, the prevailing party will be entitled to recover reasonable attorneys' fees and costs at all levels, unless the following box is checked: Arbitration: Any dispute not resolved by mediation will be settled by neutral binding arbitration in accordance with the rules of the American Arbitration Association or other arbitrator agreed upon by the parties. Each party to any arbitration or litigation (including appeals and interpleaders) will pay its own fees, costs and expenses, including attorneys' fees at all levels, and will equally split the arbitrators' fees and administrative fees of arbitration.

8. Additional Terms. On 100% split plan associate will pay a transaction fee of \$199.00 on sales/purchases transactions closed and \$99.00 for rental transactions.
In sales/purchases transactions closed a Regulatory Compliance fee of \$145.00 will be charged to associate customer(s). If associate waives this fee then associate will be responsible for payment. This fee does not apply to rental transactions.

CityView Realty
Brokerage Name

BY: _____
Broker

Associate

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Broker (____) and Sales Associate (____) acknowledge receipt of a copy of this page, which is Page 3 of 3 Pages.

State of Florida
Department of Business and Professional Regulation
Florida Real Estate Commission
Change of Status for Sales Associates and Broker Sales Associates
Form # DBPR RE 11

TRANSACTION CHECKLIST - IMPORTANT - Submit all items on the checklist below with your form to ensure faster processing.

ALL License Applicants must submit:

- Completed application
- No fee is assessed for this transaction

Please mail your completed form, documentation and required fee(s) to:

Department of Business and Professional Regulation
1940 North Monroe Street
Tallahassee, FL 32399-0783

State of Florida
Department of Business and Professional Regulation
Florida Real Estate Commission
Change of Status for Sales Associates and Broker Sales Associates
Form # DBPR RE 11

Check the box for the relevant transaction in Section I and complete the applicable additional section(s) only. Leave the sections that are not relevant to your desired transaction blank. If you have any questions or need assistance in completing this form, please contact the Department of Business and Professional Regulation, Customer Contact Center, at **850.487.1395**.

For additional information see Instructions at the end of this form.

Section I – Transaction Types

TRANSACTION TYPES	
<input type="checkbox"/> Add Employee [3020]	<input type="checkbox"/> Become Inactive [4020]
<input type="checkbox"/> Terminate Employee [4020]	<input type="checkbox"/> Change Employer [9007]

Section II – Associate Information

ASSOCIATE INFORMATION			
License Number:			
Last/Surname	First	Middle	Suffix
Primary Phone Number	Primary E-Mail Address		

Section III – Broker or Company Information

COMPANY INFORMATION			
Last/Surname (Qualifying broker)	First	Middle	Suffix
License number of real estate company:			
Name of real estate company:			
Primary Phone Number	Primary E-Mail Address		
Signature of qualifying broker that is adding or terminating employee:			

Section IV – Affirmation By Written Declaration

AFFIRMATION BY WRITTEN DECLARATION	
<p>I certify that I am empowered to execute this application as required by Section 559.79, Florida Statutes. I understand that my signature on this written declaration has the same legal effect as an oath or affirmation. Under penalties of perjury, I declare that I have read the foregoing application and the facts stated in it are true. I understand that falsification of any material information on this application may result in criminal penalty or administrative action, including a fine, suspension or revocation of the license.</p>	
Signature:	Date:
Print Name:	

Instructions and Additional Information

If you have any questions or need assistance in completing this form, please contact the Department of Business and Professional Regulation, Customer Contact Center, at **850.487.1395**.

1. **Information:** This application is required for a change of status to the license of a sales associate or broker sales associate. A change of status is any change in the employment status (new employment, change of employment, or termination of employment of the licensee).
2. **Application Instructions (by section):**
 - a. **Section I – Transaction Types**
 - i. **Applicants must check only one transaction type.**
 - ii. **Add Employee:**
 - (1) Select this transaction to add a sales associate or broker sales associate as an employee of a real estate company or sole proprietorship.
 - (2) Successful completion of this transaction will activate the associate's license status and relate that license to the license of the employer's qualifying broker.
 - iii. **Terminate Employee:**
 - (1) Select this transaction to terminate a sales associate or broker sales associate as an employee of a real estate company or sole proprietorship.
 - (2) Successful completion of this transaction will deactivate the associate's license status and end the relationship of that license to the license of the employer's qualifying broker.
 - iv. **Become Inactive:**
 - (1) Select this transaction to change your license status to inactive.
 - (2) Successful completion of this transaction will deactivate the associate's license status and end the relationship of that license to the license of the employer's qualifying broker.
 - v. **Change of Employer:**
 - (1) Select this transaction to change your employer information.
 - (2) Successful completion of this transaction will deactivate the associate's license status and relationship with the prior employer and activate the associate's license status and relate that license to the license of the new employer's qualifying broker.
 - b. **Section II – Associate Information**
 - i. Fill out each section completely.
 - ii. Provide the license number of the sales associate or broker sales associate.
 - iii. Provide the name of the sales associate or broker sales associate as it appears on their real estate license.
 - iv. Provide a valid phone number and email address for the associate. Contact information is often used to quickly resolve questions with applications by telephone call or email. If contact information is not provided, questions regarding applications will be mailed to the applicant's mailing address and may take longer to resolve.
 - c. **Section III – Broker or Company Information**
 - i. **Important notes pertaining to this section:**
 - (1) **For adding an employee:** the employer must provide the company/sole proprietor information and sign this section to authorize the addition of the associate as an employee.
 - (2) **For terminating an employee:** the employer must provide the company/sole proprietor information and sign this section to authorize the termination of the associate as an employee.
 - (3) **For an associate becoming inactive:** the associate must provide the company/sole proprietor information for the company they wish to become inactive from. There is no need to have a qualifying broker sign the section.
 - (4) **For an associate changing employers:** the new employer must provide the company/sole proprietor information and sign this section to authorize the addition of the associate as an employee.
 - ii. Provide the name of the qualifying broker for the real estate company or sole proprietorship.
 - iii. Provide the license number of the real estate company or sole proprietorship.
 - iv. Provide the name of the real estate company or sole proprietorship.
 - v. Provide a valid phone number and email address for the qualifying broker. Contact information is often used to quickly resolve questions with applications by telephone call or email. If contact information is not provided, questions regarding applications will be mailed to the applicant's mailing address and may take longer to resolve.
 - vi. The signature of the qualifying broker for the real estate company or sole proprietorship is only required if this application is being used to **add an employee, terminate an employee, or change employer information.**

d. **Section IV – Affirmation By Written Declaration**

- i. The sales associate or broker sales associate must sign the Affirmation by Written Declaration.



MIAMI Association of REALTORS®
 MIAMI • CORAL GABLES • AVENTURA AREA • NORTH MIAMI • PLANTATION
 700 S. Royal Poinciana Blvd. • Suite 400 • Miami, Florida 33166
 Main: (305) 468-7000 • Membership: (305) 468-7005 • Fax: (305) 468-7030
 info@miamire.com • www.miamire.com

**Denotes Required Fields - Application will NOT be processed without this information*

APPLICATION FOR MEMBERSHIP

FAX TO: (305) 468-7030

*Name: _____ * E-mail : _____

*Birth Date: ____/____/____ *Contact Phone: _____

* Home Address _____

* Company: _____ CityView Realty * Phone: _____ (786) 539-5945 * Fax: _____ (786) 465-2861

* Company Address: _____ 1275 W 47th Place, Suite 334, Hialeah, FL 33012

* For Brokers Only : *Corporate License Number.* _____ CQ1042039

Membership: Designated REALTOR® REALTOR® REALTOR-Associate® Secondary DR® R® RA®

* License Number: _____ Broker Broker Associate Sales Associate Designations : _____

Association: Residential Commercial Both (Choose primary – additional fee) Optional (FREE) Int'l Council

Preferred Mail : Home Office Preferred Billing: Mail E-mail

Have you ever belonged to another Realtor Association? Yes / No If yes, where? _____

Payment: **(Completed applications will be processed 24hrs. to 48hrs. upon receipt)**

In Full Enclosed Check Bill My Credit Card automatically ½ now, balance 30 days

* Credit Card: VISA MC Amex Discover

* CC#: _____ - _____ - _____ * Exp. Date: _____ / _____ / _____

I agree as a condition to membership to complete the Orientation Course and otherwise on my own initiative to thoroughly familiarize myself with the Code of Ethics of the National Association of REALTORS® including the duty to arbitrate business disputes in accordance with the Code of Ethics and Arbitration Manual of the Association and the Constitution, Bylaws, and Rule and Regulations of the above named Association, the State Association and the National Association. I further agree to satisfactorily complete a reasonable and nondiscriminatory written examination as may be required covering such Code, Constitutions, Bylaws, Rules and Regulations, and duty to arbitrate. I further agree that my act of paying dues shall evidence my initial and continuing commitment to abide by the aforementioned Code of Ethics, Constitutions, Bylaws, Rules and Regulations, and duty to arbitrate, all as time to time amended. Finally, I consent and authorize the Association, through its Membership Committee or otherwise to invite and receive information and comment about me from any member or other person, and I agree that any information and comment furnished to the Association by any member or other person in response to any such invitation shall be conclusively deemed to be privileged and not form the basis of any action by me for slander, libel, or defamation of character. I further understand that as stated in Bylaws Art.IV, Sect 2(c) Membership fees and dues can be transferred from one category of membership to another and are NON-REFUNDABLE. Dues payments are not deductible as charitable contributions. Such payments may be deductible as an ordinary and necessary business expense.

I acknowledge that if accepted as a member and I subsequently resign or am expelled from membership with an ethics complaint or arbitration request pending, the Board of Directors may condition renewal of membership upon my verification that I will submit to the pending ethics or arbitration proceeding and will abide by the decision of the Hearing Panel; or if I resign or expelled from membership without having complied with an award in arbitration, the Board of Director may condition renewal of membership upon my payment of the award plus any costs that have previously been established as due and payable, in relation thereto, provided that the award and such costs have not, in the interim, been otherwise satisfied. I agree if accepted for full membership in the association, I shall pay the fees and dues as from time-to-time established. I hereby certify that all of the information herein contained furnished by me is true and correct and I agree that failure to provide complete and accurate information as requested or any misstatement of fact, shall be grounds for revocation of my membership.

- Upon acceptance of my application and fees, I understand that I am granted provisional membership with temporary rights and responsibilities of membership and that my application fees or dues paid are NON-REFUNDABLE.
- I understand my acceptance to full membership will not be final until I complete my Orientation Course obligations and the approval process.
- I further understand that if I fail to successfully complete an Orientation Course within sixty (60) days of application without a reason considered valid and acceptable by the Association and the granting of an extension, that all fees and monies paid shall be forfeited and my application and provisional membership will automatically be terminated.

The undersigned subscriber acknowledges registration of the Public and Private ID numbers for us by Subscriber in connection with the M.L.S. On-Line System. Subscriber further acknowledges and accepts full responsibilities for the confidentiality and security of set ID number. In the event of disclosure and or use ID number by anyone other the subscriber, a fine of 200.00 will be assessed by the Miami Multiple Listing Service against that subscriber. In the event the subscriber requests a fax copy of this statement, the Association is not held responsible for disclosure or misuse of the ID number by anyone other than the subscriber.

* Signature: _____

* Date: _____

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.

Social security number									

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

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).

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:

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.

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 ¹	Generally, exempt payees 1 through 7 ²

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

² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney, 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. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting IRS.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, 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 ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee ¹ The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³
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 ⁴
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulation section 1.671-4(b)(2)(i)(B))	The trust

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

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

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

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 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. 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 or contact them at www.ftc.gov/idtheft or 1-877-IDTHEFT (1-877-438-4338).

Visit IRS.gov to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

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