



## **Solutions First Realty, LLC**

### **INDEPENDENT CONTRACT AGREEMENT & POLICY & PROCEDURE MANUAL**

Dear Sales Agents,

Thank you for joining Solutions First Realty. As an Independent Contractor, you are required to comply with Georgia Real Estate Commission. The Policies and Procedures Manual is a handbook designed to help you perform your functions more effectively in an organization. For the purpose of this manual, Agent, Associate, Broker Associate, Sales Associate, Sales Agent, Independent Contractor and Salesperson all refer to Salesperson.

Sincerely,

*Nikki Crowder*

Solutions First Realty, LLC  
2330 Scenic Hwy  
Snellville, GA 30078  
Office: 678-568-9547  
info@SolutionsFirstRealty.com

**1. INDEPENDENT CONTRACTOR STATUS:**

It is the policy of the Company that all Sales Associates affiliated with the Company shall be “Independent Contractors”, not employees, for tax purposes. Whenever any activity of the Company or a Sales Associate shall operate to classify the Associate as an “employee” by the Internal Revenue Service, the Associate’s affiliation with the Company will be terminated.

**2. AFFILIATION AGREEMENT: COMPLIANCE AFFIDAVIT:**

Upon affiliation with the Company, each Sales Associate will enter into a written agreement with the Company which will stipulate the terms and conditions of the affiliation so as to identify an independent contractor relationship between the Associate and the Company and the responsibilities of each. Each Sales Associate will annually furnish the Company with an affidavit attesting to his compliance with the terms of the independent contractor agreement, which includes the Manual.

**3. LICENSURE: BOARD OF REALTORS: MLS MEMBERSHIP**

Each Sales Associate shall maintain active licensure to sell real estate in this State at his/her own expense. He/she also will pay his/her own applicable membership and participation fees in the Local Board of Realtors and its Multiple Listing Service (MLS).

**4. BROKER LICENSE**

A licensed broker who joins the Company, or a salesperson who successfully passes their broker’s examination, shall have the broker’s license showing them licensed to the Company.

**5. REINSTATEMENT**

There will be \$100.00 reinstatement fee for any license sent back to the Real Estate Commission. This fee is due prior to us requesting your license to be reactivated. If your license is sent back to the Real Estate Commission, you will have to pay a month in advance on your delinquent fees, also you may be required to change your commission plan to 60/40 if you are chronically delinquent.

**6. AUTO INSURANCE**

Each Sales Associate must provide upon request of the Company, evidence that he/she has secured and continues to maintain an appropriate endorsement on his automobile insurance policy to protect him/her and the Company from pending liability. Minimum coverage of public liability must be \$100,000.00 and \$500,000.00. Minimum property damage must be \$10,000.00.

**7. NON-SUPERVISION: COMPANY SERVICES**

As an independent contractor, the Sales Associate may establish his/her own hours and methods of work without control or direction by the Company. The Company will provide him/her with such assistance as he/she may request. All agents are home-based agents.

**8. GROUP INSURANCE**

Whenever the Company may sponsor a group insurance program, Sales Associates may participate in such program only if they are permitted to do so by the insurance carrier as non-employees on an individual basis. In such a case, the Sales Associate will be solely responsible for paying the entire premium cost for their participation as well as any administrative or other costs identified with their participation and the Company will make no contribution to such cost, whatsoever.

**9. POSTAGE**

All agents are responsible for their own postage expenses including marketing and mass mailings.

**10. ADDRESS CHANGES**

All address changes must be submitted immediately. Agents must notify commission in writing by signing change form application.

**11. COPY MACHINE**

All agents are currently home based and are responsible for their own coping expenses.

## **12. VACATIONS**

Any agent taking a short or extended vacation should adhere to the following rules:

1. Notify his/her manager in advance. Ample notice is extremely important for proper scheduling.
2. He/she is responsible for arranging to have another agent cover his/her floor time or open houses.
3. He/she is responsible for arranging for another agent to service his/her listings during absence.
4. He/she is responsible for arranging for another agent to service any and all prospects with whom he/she is working.

## **13. SALES ASSOCIATES' EXPENSES**

The Sales Associate must bear all expenses necessary in the conduct of his/her business endeavors including the cost of MLS fees, Board of Realtor fees, continuing education courses, business cards, if applicable, used by him/her, and the Company cannot pay or reimburse any funds for any such purposes.

## **14. MLS RULES AND REGULATIONS**

The Multiple Listing Service (MLS) has established rules and regulations for the orderly and equitable operation of the Services. The Sales Associates must familiarize himself/herself with the deadlines for submitting listings, change orders and the other requirements of the Service to avoid rule infractions.

## **15. FIDELITY TO THE CLIENT**

The Sales Associate's primary obligation is to the client. The Sales Associates will familiarize themselves with BRRETA (the Georgia "Brokerage Relationships in Real Estate Transaction Act") enclosed at the end of this book.

## **16. KNOWLEDGE OF INVENTORY**

It is important that the Sales Associate be familiar with all properties listed with the Company, particularly those being shown to customers. The Company maintains a daybook for the posting of listing changes, "sold notices", etc., by the Sales Associates. PLEASE note the following terms to be used when entering messages into the DAYBOOK:

**16. KNOWLEDGE OF INVENTORY: (con't)**

1. C.P. Contract pending
2. C.P.C.T.S. Contract pending, continue to show
3. C.C.P.C.T.S. Contingency contract pending, continue to show
4. B.O.M Back on market
5. SOLD SOLD, not under contract. Remove from your book. If a property comes back on the market, you will be notified via the DAYBOOK and be issued a new listing sheet.

**17. OFFICE RECORDS**

All office records, files and correspondence are confidential and in some cases, irreplaceable. No files shall be removed from the office without Company approval.

**18. COMPETENCE: EDUCATION**

If a Sales Associate encounters a client with a need in a specialized field of real estate such as land acquisition or commercial/investment property, he/she should enlist the assistance of others in the Company with more training and expertise than himself/herself. Worthwhile educational programs are offered by the Board of Realtors, The National Association of Realtors' institutes, societies and councils, and by private organizations. While the Company cannot subsidize a Sales Associate's costs of attending such programs, he/she is urged to allocate a portion of his/her earnings for continuing education to improve his/her professional competence.

**19. OFFERS AND CONTRACTS POLICY**

Fully executed contracts are to be submitted to the office within 48 hours of the binding agreement date. Violation of this time frame will result in a \$50.00 administrative fee deducted from the Sales Associate's commission check. Any Purchase and Sales Agreement turned into the office after closing with the HUD-1 that is more than 15 days after binding agreement, will be charged an administrative fee of \$150.00 and will be deducted from the Sales Associate's commission check. All hard copy contracts must be in the files before closing. Original HUD-1 shall be submitted to office immediately after closing.

**20. COMPENSATION**

The Sales Associate will be compensated by the Company on a commission basis exclusively, receiving a percentage of the funds received by the Company on the successful completion of any real estate transaction in which a Sales Associate participates as an agent or sub-agent, according to the Company's commission schedule in effect at the time of the closing. In the event some portion of a commission due the Company is deferred to some future date, a Sales Associate's share of the commission, as well as any accrued interest, less charges for collection of such amount, will be paid to him when collected or incurred unless some other agreement is made between the Company and the Sales Associate.

**21. COMMISSION CHECKS**

All commission requisitions shall be accompanied with HUD-1 and signed requisition by agent. Otherwise, check will be delayed until they are received.

**22. TAXES: WORKMEN'S COMPENSATION: UNEMPLOYMENT COMPENSATION**

The Company will not withhold income taxes from a Sales Associate's earnings, nor will it withhold or match FICA (Social Security) taxes on his/her behalf. It will be the Sales Associate's responsibility to fulfill his/her own obligations in this regard. The Company will file required governmental reports of an associate's earnings.

**23. PAYMENT AFTER TERMINATION**

If a Sales Associate's affiliation with the Company terminates, his/her **unsold** listings are theirs to take. In a transaction where there is an **accepted/binding contract**, the listing and/or terminated selling salesperson will be entitled to the commission and agreed upon transaction fee with SFR to which he otherwise would have been entitled.

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**24. COMMISSION SHARING**

There will come a time that salespeople, for one reason or another, will have to share a commission. This could occur when a salesperson has a conflicting or heavy schedule, doesn't feel they can work with a specific personality, or goes on vacation. Commission sharing is effective only if an agreement is arranged prior to any negotiation of a particular transaction. This will assure that there will be no misunderstanding at a later date. This agreement should be put in writing as soon as possible.

**25. ACTION AGAINST THE COMPANY AND A SALES ASSOCIATE**

In any action brought jointly against the Company and an Associate the expenses of defending against such action shall be borne by each proportionate of the division of the commission applicable to the Sales Associate's participation in the transaction involved in such action. If no property transaction is involved, and thus no commission split is indicated, all costs shall be shared by the Company and the Sales Associate equally. The Company reserves the right to settle independently in its own behalf without further obligation to the Associate, and it recognizes the Associate's equal right to do the same without further obligation to the Company. If a professional standards or grievance charge is brought jointly against the Company and a Sales Associate, all costs and awards levied by the Board of Realtors, will be shared by the Company and the Sales Associate in the same manner unless otherwise indicated by the Board. In the event there is no property transaction involved and thus no commission split is indicated, all costs, fines,

**25. ACTION AGAINST THE COMPANY AND A SALES ASSOCIATE (con't)**

and awards will be shared equally unless otherwise indicated by the Board. If a professional standards or grievance charge involving the Company and a Sales Associate is brought after termination of his/her affiliation with the Company, the expenses of responding to the charge, as well as cost, fines, and awards will be shared by the Company and the Sales Associate in the same manner.

**26. SUITS FOR COMMISSIONS**

The Company will have the sole discretion in determining whether to sue for a commission. Any such action will be maintained in the name of the Company. If a Sales Associate participates in such a suit, he/she will be expected to pay a share of its costs proportionate to his/her share or the commission being



sought. If he/she either chooses to not participate in such costs, or fail to pay his/her agreed-upon share of the costs, he/she shall forfeit any entitlement or claim to a share of a commission subsequently obtained by the Company from such a suit.

**27. SALES MEETINGS: CARAVANS**

The Company may conduct sales meetings and tours of newly listed properties from time to time.

Attendance at such meeting and tours are not mandatory, although, each Associate is required to have a full working knowledge of inventory in order to answer customers' inquiries intelligently.

**28. SIGNS; KEY BOXES; KEYS**

Whenever possible "For Sale" and "Sold" signs and key boxes should be placed on properties by the Sales Associate listing a property. When a key is checked out of the office, it should be returned as soon as possible. If a sign, key box or key becomes lost because of Sales Associate's neglect, he/she will reimburse the Company for its replacement cost. Keys, when given out to Co-op Brokers, appraisers or workmen, can only be given out if proper identification is presented and if a business card is left with the Company until said key is returned.

\*\*\*Currently each Sales Associate is responsible for purchasing their own keys, key boxes.

**29. LISTINGS; ACCEPTABILITY OF**

All listings taken by a Sales Associates are taken in the name of and subject to the approval of the Company. The Company will accept the following type of listing: exclusive-right-to-sell. All listing agreements are to be signed by the Office Manager.

### **30. LISTINGS; TERM OF**

No listing can be accepted for other than the Company's regular commission rate of 6% unless approved by the Company in advance. All listings must be accurate and complete in every detail. The Company cannot accept listings of such short duration that advertising and marketing is not feasible, except for short-term listings taken primarily to protect a Sales Associate in the showing of a property. Listings must be for a term of not less than 180 days except for listing taken primarily to protect a Sales Associate in showing a property. You must offer co-op agents at least 3%. Brokers are to be advised of the seller phone contact when listing taken and kept current should said number change during the listing period.

### **31. LISTINGS; CHANGES AND CANCELLATIONS**

Changes in the original terms and conditions of listings and cancellations can be made only with Company approval and on appropriate MLS forms.

### **32. DUTIES OF THE LISTING AGENT**

#### **A. Listing file:**

1. A complete listing file on a new listing must be turned in by the listing agent to the manager within 24 hours of the listing being signed by the seller.
2. The listing file submitted by the agent shall include:
  - a. Completed Market Evaluation
  - b. Copy of signed listing agreement
  - c. All information required on listing agreement

### **32. DUTIES OF THE LISTING AGENT (con't)**

- d. For Sale Sign information

e. MLS and Company computer information sheets are to be completed

f. Any necessary plats, etc.

g. Disclosure statements

3. Agent's function limited, in obtaining listings, agent is cautioned: Not to present themselves as appraisers or engage in appraising. (We offer Market Evaluations)

B. Servicing Listings – The listing agent is required to service the listing to the following minimum degree:

1. Make personal contact with the owner by visit, telephone, or letter once a month or arrange an in office marking review.

2. To review the listing with his manager ten days before expiration.

3. Send the seller clippings of ads on his/her property on a regular basis.

4. Keep the Company and staff informed of any status change of the listing, via the daybook.

Flagrant failure to service listings may result in assignment of the listings not being serviced to another agent at the discretion of the manager.

C. Contract Presentation – The listing agent or listing agent's manager shall attend any and all presentations of contracts on his listing. All offers are to be presented as soon as possible after receipt of said offer. All offers will be presented until the seller has accepted one. In no circumstances will a purchaser be told what another purchaser offered. The selling price is confidential information and is not to be given out until transaction is closed. All sales will be posted in the daybook by the selling agent, and/or the office secretary.

### **33. DUTIES OF THE SELLING AGENT**

A. Writing Contracts – The selling agent shall consummate all sales he/she makes in writing, using a standard contract form:

1. All signatures on all copies of contracts must be original signatures. Faxed signatures are acceptable.
2. The date of acceptance of the contract by the seller shall always be inserted by the seller's signature, preferably in the handwriting of the seller. All owners must sign the seller line of any contract.
3. A copy of any contract signed by any person shall be given to that individual at the time he/she signs. A final copy should be provided when all signatures have been obtained on the contract.

B. Counter Offers – Counter offers may be obtained by making changes on the original contract copies or by preparing a new contract for the signature of the seller.

1. All initials used on consummating a counter offer must be original initials.
2. All initials used on consummating a counter offer must be dated.
3. All counter offers must have a specified time at which the offer expires.
4. Any party to a contract, original or in counter, unless the contract states to the contrary, has the right to withdraw his/her offer any time before it has been accepted and an effort has been made to notify the purchaser or seller, preferably by telegram.

C. Contract Files – The selling agent shall turn into his/her manager, within 24 hours of acceptance of a contract by the seller, a contract file that contains:

1. At least one copy of the contract. (The original copy of the contract should be retained for this file in all instances).

### **33. DUTIES OF THE SELLING AGENT (con't)**

2. The full earnest money deposit or copy of earnest money.

3. Notes including information as to who has copies of the final contract and any information that may be of use in the processing of the transaction.
  4. Our form letters to buyers, sellers, attorneys and lending institution shall be sent out by our processor. This will save you a lot of time and effort throughout the closing process.
- D. Rejected Contract – When a contract is rejected, the selling agent shall:
1. Return to the purchaser his/her deposit.
  2. Place a copy of the rejected contract in the listing file.
  3. Send the dead deal file to proper department.

**34. EARNEST MONEY**

Solutions First Realty currently **DOES NOT** holds Earnest Money. YOU ARE NOT ALLOWED TO PERSONALLY HOLD IT. Closing attorney or cooperating broker can hold it.

**35. MARKET ANALYSIS: NET PROCEEDS OF SALE**

Properties listed as nearly as possible to current market value are in the best interests of the seller. A Sales Associate should supply the seller with a market evaluation, to help the seller establish a sale price which will promote the ready marketability of the property. If there is a valid appraisal of the property in existence, a listing price in excess of the appraised value is difficult to market. When considering either listing or purchasing a property, the sellers and buyers sometimes are unable to determine all of the financial aspects of the transaction. A Sales Associate should provide both parties with a written “net proceed of sale” approximation of the allocation of the expensed and the disposition of the funds expected from a sale of a property.

**36. CLOSING OF A TRANSACTION – AND WALK THROUGH REINSPECTION**

Whenever possible, the selling and listing Sales Associates should attend closings. The selling Sales Associate should arrange a “walk-through-inspection” of the property with the sellers and buyers prior to a transfer of ownership.

**37. SALES ASSOCIATES’ OWN PROPERTY TRANSACTIONS**

The Company encourages its sales staff to invest in real property. A Sales Associate should recognize, however, that his/her opportunities for buying and selling profitably often occur as a result of the Company’s advertising and other marketing activities, and he/she should be especially careful not to appear to be exploiting these to his/her own personal advantage. The Company will resell/ list the property offering maximum exposure at a minimum commission rate of 1% of the commission, plus a processing fee currently \$150.00. If the property is sold in-house, the selling salesperson will be entitled to 3% commission, if sold by co-op there will be 3% commission to selling broker.

**38. AMENDMENT AND ANNUAL REVIEW OF MANUAL**

The contents of this manual will be reviewed annually with the employees and sales staff of the Company. Recommendations for its amendment are welcomed by the Company. Whenever any changes are made, all affected parties will be furnished with copies of such changes so they may keep their manual current with Company policies.

**39. TERMINATIONS**

A. No listing commission shall be paid to any agent if a sales contract is not written during his/her tenure with the Company.

- B. Surrender of prospects – Any terminated agent shall turn into his/her manager names and all available date on any and all prospects he/she has received as a result of the efforts of the Company, including Company advertising, signs, and referrals.
- C. Return of property – Any agent terminating shall turn into his/her manager his/her property of the Company or items issued by the Company for related agencies. Specifically included are all Company signs, keys and forms and all Multiple Listing forms. In the event the terminated agent shall fail or refuse to turn in all property of the Company or related agencies, the original cost to the Company of such property may be charged to the agent or the Company may utilize any legal means available to it for recovery of said property.
- D. Repayment of funds – Any funds owed to the Company by a terminating agent shall be due in full immediately upon termination not withstanding any other terms or conditions previously agreed to between the agent and the Company.

**39. TERMINATIONS (con't)**

- E. Termination interview – Each agent terminating shall be interviewed before final termination by his/her manager. Written summaries of these interviews shall be placed in the personnel file of the terminated agent for the confidential reference of the Company.
- F. Notification to the Department of Registration and Education - In the event an agent is terminated as a result of alleged violation of any law or regulation of the State of Georgia, we shall file with the Georgia Department of Registration and Education in a full and accurate report of the reason for termination, furnishing said agent a true and accurate copy of such statement.
- G. Notification to the Board of Realtors – In the event as agent is terminated as a result of alleged violation of any rule or regulation of the Board of Realtors or the Multiple Listing Service, or any of

its other related organizations, the Company shall file with the Board of Realtors a full and accurate report of the reason for termination and will furnish said agent with a true and accurate copy of such statement.

#### **40. REFERRALS**

No referral shall be given or accepted until all agents involved have in their possession written documentation that the prospect who is being “referred” acknowledges and agrees to the referral, what the referral is for (brokerage or relocation services), and whether or not each licensee will receive a valuable consideration for the referral (SEE GA CODE 43-40-25(a)(35)). Solutions First Realty Agents must also advise in writing any out-of-state agent of the GA Code requirements prior to accepting and working with a referral. **GEORGIA AGENTS - DO NOT ALLOW ANOTHER AGENT TO NOT INCLUDE YOU ON A CONTRACT BY PROMISING TO PAY YOU A REFERRAL FEE, UNLESS YOU HAVE IN YOUR POSSESSION THE REQUIRED DOCUMENTATION.** This includes commission splits with agents within the same company. The agreement is to be made an exhibit to the contract.

#### **41. DEAD DEALS**

No transaction is considered deal until the file is reviewed by management and declared dead. The processing department will get help at the very first sign of trouble or difficulty. The experience of your management will keep most of your deals together..

#### **42. MINIMUM PRODUCTION QUOTAS**

The only purpose of this Company is to earn a fair profit. The function of every associate who affiliates with the Company is to provide a fair share of that profit through personal effort in marketing real estate by providing Solutions First Realty Company services to consumers in the Company market area.



**43. TRANSACTION FEE**

The Sales Associate agrees Solutions First Realty Company may and is hereby authorized to deduct the transaction fee (currently \$150.00 - \$500.00) at the time of closing.

**44. DUAL AGENCY**

Do not agree with Dual Agency and/or check on the GAR Contract that you represent the Buyer and also represent the Seller.

**45. ERRORS AND OMISSIONS INSURANCE**

Included in Transaction Fee and associates are responsible for any deductible should an assurance arise.

**46. NON-DISCRIMINATION**

The Company is an equal opportunity employer and will not discriminate either in its hiring practices of employees or in its affiliation with Sales Associates because of a person's race, color, creed, national origin, age, sex or religion. Similarly, no employee or Sales Associate affiliated with the Company shall discriminate in the conduct of the Company's business against any other person for any of the same reasons. Any employee or Sales Associate affiliated with the Company will follow the affirmative reasons. Any employee or Sales Associate affiliated with the Company will follow the affirmative marketing program sponsored by the National, State and Local Board of Realtors.

**47. MONTHLY FEE**

Associates on a monthly fee plan will be invoiced on the 1<sup>st</sup> and due by the 5<sup>th</sup>. All invoices not paid by the close of business on the 5<sup>th</sup> will be deactivated and charged a \$100 reactivation fee.

**48. PROCESSING/TRANSACTION FEE**

The Transaction Coordinator is provided to improve the flow of each transaction and free the salesperson to list and sell more transactions. \*\*See Broker for Cost\*\*

**49. MULTIPLE LISTING SERVICE FEE**

There is a \$20.00 per month charge from the Multiple Listing Service in Georgia to access their database. This \$20.00 is charged directly to the office. SFR will invoice associate semi-annual or quarterly which is due by the 5<sup>th</sup>.

**50. FIRST MLS FEE**

For closings listed under First MLS in Georgia, a fee of .0012 or 12% of the sales price shall be paid to FMLS. This fee is to be taken out at closings.

**51. REINSTATEMENT FEE**

There will be a \$100.00 reinstatement fee for any license sent back to the Real Estate Commission. This fee is due prior to us requesting your license to be reactivated.

**52. OFFERS AND CONTRACTS POLICY; FEE**

Fully executed contracts are to be submitted to the office within 48 hours of the binding agreement date. Violation of this time frame will result in a \$50.00 administrative fee deducted from the Sales Associate's

commission check. Any Purchase and Sales Agreement turned into the office after closing with the HUD-1 that is more than 15 days after binding agreement, will be charged an administrative fee of \$150.00 and will be deducted from the Sales Associate's commission check. All hard copy contracts must be in the files before closing. Original HUD-1 shall be submitted to office immediately after closing.

**53. RETURN CHECK FEE**

A \$35.00 fee will be assessed on all return checks. .

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Agent's Signature

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Date



## COMMISSION PLANS

### **Option #1**

**100% (Commission to Agent) (Must have 1 year of Real Estate experience)**

- Pay \$20.00 monthly Fee (GAMLS) (Required)
- Pay \$300 per transaction fee
- Pay \$50 monthly Fee
- Pay FMLS 00.12 (Per closing)

### **Option #2**

**100% (Commission to Agent) (Must have 1 year of Real Estate experience)**

- Pay \$20.00 monthly Fee (GAMLS) (Required)
- Pay \$500 per transaction fee
- Pay NO monthly Fee
- Pay FMLS 00.12 (Per closing)

### **Option #3**

**70/30 SPLIT (Newly Licensed Agents) (After 1 year and 3 closings (Per Transaction Fee)**

- Pay \$20.00 monthly Fee (GAMLS) (Required)
- Pay 70% (Agent) 30% (Broker)
- Pay FMLS 00.12 (Per closing)

1. All in house leads provided by Solutions First Realty are 30/70 splits.
2. Referral Fees to other real estate offices is negotiable upon associates and based off the agent gross portion of the commission.
3. Rental/Lease transaction fees are \$75.00
4. All associates that become 30+ days delinquent in their monthly dues will be deactivated and no longer have MLS access. There will be a \$40 reactivation fee.

Option Split #: \_\_\_\_\_ Date: \_\_\_\_\_

Agent Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Broker Signature: \_\_\_\_\_ Date: \_\_\_\_\_

# Request for Taxpayer Identification Number and Certification

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

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

<b>Social security number</b>									
				-			-		
<b>or</b>									
<b>Employer identification number</b>									
					-				

**Note.** If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

## 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 on page 3.

<b>Sign Here</b>	Signature of U.S. person ▶	Date ▶
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## General Instructions

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

**Future developments.** Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at [www.irs.gov/fw9](http://www.irs.gov/fw9).

### 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? on page 2.*

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?* on page 2 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 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, 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 28% 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 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 *Exempt payee code* on page 3 and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships* above.

## 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* on page 3 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, list first, and then circle, the name of the person or entity whose number you entered in Part I of 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 in line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box in line 3.

**Limited Liability Company (LLC).** If the name on line 1 is an LLC treated as a partnership for U.S. federal tax purposes, check the "Limited Liability Company" box and enter "P" in the space provided. If the LLC has filed Form 8832 or 2553 to be taxed as a corporation, check the "Limited Liability Company" box and in the space provided enter "C" for C corporation or "S" for S corporation. If it is a single-member LLC that is a disregarded entity, do not check the "Limited Liability Company" box; instead check the first box in line 3 "Individual/sole proprietor or single-member LLC."

**Line 4, Exemptions**

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space in 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.

**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. 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 this page), 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 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. You can get Forms W-7 and SS-4 from the IRS by visiting [IRS.gov](http://IRS.gov) or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, 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 items 1, 4, or 5 below 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 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), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.** You must give your correct TIN, but you do not have to sign the certification.

**What Name and Number To Give the Requester**

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

\*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, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

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

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

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

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

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

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

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

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

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

**Privacy Act Notice**

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