

# GAP DEALER AGREEMENT

**THIS AGREEMENT** is made this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_ by and between the Administrator and the undersigned company, firm or individual, at the address set out after the name below, both on his own behalf and on behalf of any successor Lessors and Lenders hereinafter collectively, "Dealer". In consideration of the mutual promises and other good and valuable consideration, the receipt and sufficiency which are hereby acknowledged, the parties agree as follows:

## PROGRAM

The Administrator provides a GAP program for Dealers, whereby the Borrower/Lessee, hereinafter the "Customer(s) / Buyer" is the beneficiary of the Dealer's waiver of the difference between the Customer's Unpaid Net Loan / Lease Balance and the Actual Cash Value of the vehicle, hereinafter the "GAP".

In the event of a total loss to a vehicle covered under the GAP Deficiency Waiver Addendum as a result of un-recovered theft or physical damage, hereinafter a "Total Loss", as further defined in the Addendum, the Dealer agrees to waive the GAP amount for the Dealer's Customer. The foregoing hereinafter referred to as the "GAP Program" or "Program".

## DEALER AGREES:

1. To abide by the terms and conditions of this Dealer Agreement and to follow the instructions and procedures set out in the most recent Program Materials from the Administrator;
2. That the Waiver Addendum Effective Date must be the same as the date the covered vehicle was sold by the Dealer;
3. To use only those forms and rate schedules supplied to Dealer by the Administrator and to register only those vehicles eligible for the Administrator GAP coverage;
4. To indemnify and hold harmless the Administrator and its employees, agents and representatives from any and all claims, suits, damages, costs, judgments or awards arising from Dealer's failure to timely remit Addenda, along with the correct remittance amount. Dealer shall be liable for any payments due under a GAP Deficiency Waiver Addendum if Dealer has failed to timely remit any Deficiency Waiver Addendum or if it is not eligible for coverage under the terms and conditions of the Deficiency Waiver Addendum. Dealer shall report no later than the 15th of the month all of the Administrator's GAP Deficiency Waiver Addenda issued during the previous month, along with the dealer net rate for each Deficiency Waiver Addendum. Failure to report within 60 (sixty) days (of Addenda inception date) will require Dealer to have a "hold harmless" letter, and late fee, accompany all late Addenda. Checks for remittance of dealer net rates must be made payable to the Administrator (**Comprehensive Auto Resources Company, Inc.**). Checks, remittance form(s) and Waiver Addenda must be mailed to **CARCO, P.O. Box 1268, Exton, PA 19341**.
5. Dealer understands and agrees to all terms and conditions of the GAP Deficiency Waiver Addendum.

## THE ADMINISTRATOR AGREES:

1. To have issued to Dealer an insurance policy or Certificate of Insurance.
2. To make available to Dealer the forms and supplies necessary to market the Administrator's GAP Program.

## DEALER AND THE ADMINISTRATOR MUTUALLY AGREE:

1. This Agreement may be cancellation (any time by either party upon thirty (30) days written notice. Unless cancelled, this Agreement shall be a continuous Agreement;
2. Upon cancellation by either party, all obligations hereinafter shall cease, however, the Administrator shall remain responsible for all valid Waiver Addenda issued by Dealer which have been timely reported to the Administrator for which the Administrator has received payment prior to the date of cancellation;
3. In the event that any monies become due or payable, both parties agree to return the full or pro-rata portion of any amount received or retained by such party, whether prior to or subsequent to the termination of this Agreement;
4. No change(s) or addition(s) to this Agreement shall be valid or binding upon either party unless agreed to in writing and signed by all parties hereto. This Agreement contains the total understanding between the Dealer and the Administrator and supersedes all previous oral or written agreements.

**IN WITNESS WHEREOF**, the parties have executed this Agreement on the above written date and year.

**ADMINISTRATOR**

**DEALER:** \_\_\_\_\_

X: \_\_\_\_\_

X: \_\_\_\_\_

\_\_\_\_\_  
Comprehensive Auto Resources Company, Inc

Address: \_\_\_\_\_

\_\_\_\_\_  
707 Eagleview Blvd, Suite 100, Exton, PA 19341

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

### **ONLY COMPLETE THE BELOW SECTION IF USING MOTORFORMS.COM**

Primary Contact Name: \_\_\_\_\_

Email Address: \_\_\_\_\_

Requested Username: \_\_\_\_\_

Phone Number: \_\_\_\_\_

DMS / Menu System You Are Currently Using: \_\_\_\_\_

# Gold Standard Automotive Network Inc Dealer Agreement



**GOLD STANDARD**  
AUTOMOTIVE NETWORK

Dealer:	Effective Date:	Federal Tax Number:	
Address:	City:	State:	ZIP:
Telephone Number:	Fax Number:	Contact Name:	Email Address
Account Type: (Select One) <input type="checkbox"/> Franchise Dealer <input type="checkbox"/> Non-Franchise Dealer <input type="checkbox"/> Bank or Credit Union <input type="checkbox"/> Marketer			

THIS AGREEMENT is by and between Gold Standard Automotive Network, ("GSAN") Utah corporation, and \_\_\_\_\_, a \_\_\_\_\_ corporation with their principal offices located at \_\_\_\_\_ (individually and collectively with their affiliated entities, ("Dealer").

WHEREAS, the Dealer desires to perform the requirements set forth herein as well as follow the requirements of the Program;

NOW THEREFORE, in consideration of the recitals, promises and mutual covenants herein contained, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, GSAN and the Dealer desires to offer one or more of GSAN's Products to its motor vehicle Purchasers ("Purchasers") and GSAN desires to appoint the Dealer as a sales representative for such Products, all in accordance with the terms and conditions of this Agreement. As used herein, "Product" means any of the Maintenance or Maintenance / Vehicle Service Contract, GAP, or other programs offered by GSAN to a Dealer.

- GSAN hereby authorizes the Dealer to offer and sell GSAN Products to Dealer's Purchasers within the States where filed, and approved. The Dealer agrees each Product shall be sold only on an eligible vehicle as defined within the GSAN Product(s) Contract in accordance with GSAN rules, regulations, terms and pricing in effect at the time of sale. The dealer agrees to report all sales and make payment on sold Products by the 15th of the following month. The Dealer agrees that prior to the sale of any vehicle being sold with a GSAN Product, that the vehicle has been inspected and that the Dealer has repaired or fixed any defects found or made repairs required and certifies that the vehicle is in good working mechanical condition, unless otherwise specified in this agreement.
- The Dealer has no right to use the logo or trademarks of either the insurer or GSAN under this agreement without specific permission to do in writing. The Dealer may use approved GSAN brochures.
- GSAN reserves the right to change Product coverage, rules, regulations, terms and pricing. The Dealer will be notified of these changes and shall promptly make the changes as required. The insurer may also make changes and the Dealer will be notified should such changes occur.
- GSAN shall have no liability and the Dealer will indemnify, defend, and hold harmless GSAN with respect to any Product offered by the Dealer on a form, other than that provided to the Dealer by GSAN, or on a form no longer in use, or using a form that has been issued but does not meet the terms and conditions on the form, as outlined herein. The Dealer shall not change, modify, alter or waive any terms on the Product agreement and have no authority to modify or waive any terms within the GSAN Product or make representations on coverage or benefits provided. Nor, may the dealer modify or change the contractual obligations of the insurance carrier. Should such change occur or representations made result in a loss that is otherwise not covered, it will be the Dealers obligation to make repairs or pay for loss incurred, including any legal fees or court costs.
- The Dealer shall remit to GSAN all funds due to the GSAN on each sale within fifteen days (15) days following the end of the month in which the Product was sold. Any additional monies that are otherwise owed by the Dealer shall be due immediately upon the Dealer's receipt of a billing for such from GSAN. Should a Dealer fail to remit funds within the required time frame, they may be become liable for the payment of any or all claims, including legal fees, court costs or judgments rendered. It is understood that the insurer has the right, but may not elect to collect from the dealer any outstanding funds owed to GSAN.

6. The Dealer shall promptly refund to the Purchaser, all funds owed in the event of a cancelation, including compensation received by the Dealer. A cancelation fee may be made by GSAN as allowed by State law.
7. It is understood and agreed that should the Dealer provide repair services that includes a covered benefit under a GSAN Product, they must first obtain approval for any such work prior to starting repairs. Labor rates and parts costs shall conform to the local prevailing rate, not to exceed the amounts shown in the GSAN Product agreement. The Dealer agrees not to make a claim for repairs that were known prior to the time of sale, or on parts that were not damaged, or excluded in the Product agreement.
8. The Dealer shall remain responsible for performing the work in a reasonable, workman like manner and shall warrant the repairs for 12 months. GSAN is not responsible for work done in an unacceptable manner.
9. The Dealer is required to fully inform all Purchasers about the Program terms, conditions, limitations and exclusions as outlined within the Product terms.
10. GSAN may change the rate to the Dealer; GSAN will communicate any such change to the Dealer. Any change so made would take place 30 days after notice. If the Dealer fails to properly remit funds to GSAN as required, then the Dealer shall be liable for all costs and expenses of GSAN resulting from the Dealer's failure to remit such funds. The Dealer agrees that failure of the Dealer to properly remit funds for any Contract issued by it shall constitute a material breach of this Agreement.
11. The Dealer shall be responsible for any taxes imposed by law on the Dealer or transaction as a result of the sale of all or any part of the Program.
12. The Dealer further agrees that all funds received by the Dealer on the sale of GSAN Products shall be held in a fiduciary capacity and not intermingled with personal or other funds or used for personal or any other purpose whatsoever.
13. If any fees or any other amounts due to GSAN, or its agents or assigns, from the Dealer remain unpaid after thirty (30) days shall be deducted from any fees or other any amounts otherwise due to the Dealer. GSAN also, reserves the right to offset any amounts due to the Dealer under this Agreement against any amounts due to the Dealer under this or any other agreements the Dealer.
14. GSAN may cancel any Contract in its sole discretion subject only to the terms of the Contract and applicable state law. The Dealer further agrees that the GSAN may decline or refuse to accept any Contract in its sole discretion subject only to the terms of the Contract and applicable state law.
15. The Dealer agrees to hold the GSAN, their respective agents, employees, successors and assigns free and harmless from any and all claims, actions, demands or liabilities (including but not limited to attorney's fees and other legal costs) of any type arising out of or resulting from (i) any act or failure to act by the Dealer (including but not limited to its agents and employees) which causes harm or damage to any person or property, (ii) any act related to the conduct of the Dealer business over which GSAN has no control (iii) any other claim arising out of or related to a Contract except to the extent that such claim relates to GSAN's failure to perform its obligations hereunder, or (iv) the Dealer's failure to comply with any and all applicable laws, rules, regulations and ordinances respecting the sales of Contracts.
16. That the Dealer shall bear all of its business expenses and marketing costs and shall not incur any expense or cost on behalf of the GSAN.
17. The Dealer agrees to keep GSAN's Confidential Information confidential. As used herein, "Confidential Information" means any and all information provided by the GSAN to the Dealer, which may include without limitation: information concerning the business and practices, rating information, policies and procedures, techniques, processes, equipment, software programs, financial information, pricing policies, contractual relationships and sales. Confidential Information does not include information that was in the public domain at the time, it was disclosed to the Dealer or rightfully known by the Dealer prior to disclosure by the GSAN. The Dealer agrees to use the Confidential Information only for the purposes of fulfilling its obligations under the Program. The Dealer further agrees not to disclose, disseminate, publish, transfer or otherwise make available Confidential Information to third parties
18. The Dealer and all persons employed by Dealer to perform any activities authorized by this Agreement shall procure and maintain in good standing all licenses, permits, and certifications required under all applicable state and federal laws with respect to such activities.
19. The Dealer shall not use for any purpose other than as required by this Agreement, disclosure to any other person or entity the names, personal information, and other information concerning the subject matter of the

Products without first affording GSAN with a reasonable opportunity to confirm that such use or disclosure complies with any applicable federal or state privacy laws.

20. The Dealer shall not engage in unlawful discrimination, misrepresentation, or any unfair trade practice pertaining to the Program that is prohibited by law.
21. GSAN Agrees:
  - a. To allow the Dealer to charge a reasonable mark-up above the Company's charged costs of the Contracts (the "Dealer Mark-up").
  - b. To arrange for the purchase of insurance covering the Company's obligation under any Program unless otherwise stated in the Contracts sold to Purchasers.
  - c. To furnish the Dealer with the form of the Contracts and other supplies approved by the Company necessary for the Dealer to implement the Program, all of which shall remain the property of the Company and shall be promptly returned to the Company by the Dealer in the event of the termination of this Agreement or upon demand of the Company.
  - d. To compute payment to the Dealer, if applicable, on all covered Contract claims at the customary retail labor rate for the time required. The Dealer understands that, in some cases, parts will be handled as outlined in the Product details.
  - e. For cancellations by the Purchaser, to refund to the Dealer (to enable the Dealer to return the funds to the Purchaser), the Company's portion due according to the terms agreed upon in the Purchaser's Contract under the applicable cancellation section, unless the cost is part of a finance agreement, in which case, the refund would be made to the Lender.
  - f. To hold the Dealer harmless from an expense (including attorney's fees), judgment, fine, and amount paid in settlement arising out of any action, suit or proceeding, whether civil, criminal administrative or investigative, in connection with the Product issued pursuant to this Agreement, which result from gross negligence, fraudulent or illegal acts on the part of the Company.
  - g. To inform the Dealer about the policies, procedures, risk management and marketing guidelines of the contractual liability insurer of the Company.
  - h. GSAN shall be solely responsible for administering and paying all benefits under the Products. The Dealer shall have no authority to adjudicate, settle, compromise, or pay any benefits under the Products. In the event a Customer attempts to make a claim under a Product directly with Dealer, the Dealer shall instruct the Customer to follow the claims reporting instructions set forth in the Product Form and shall provide all reasonable and necessary cooperation and assistance to the Customer.
22. This Agreement shall become effective as of the date specified in the Information Page. This Agreement may be terminated by either party by giving thirty (30) days' advance written notice to the other party. This Agreement may be terminated immediately for any of the following reasons: (a) the failure of the other party to cure any material breach of this Agreement committed by such party within thirty (30) days after written notice of the breach has been provided by the terminating party; (b) the filing of a voluntary or involuntary bankruptcy petition involving the other party, or the appointment of a receiver, conservator, supervisors, or similar official concerning the other party; or (c) the assignment by the other party of all or substantially all of its assets for the benefit of its creditors. The termination of this Agreement shall not affect or diminish the obligations of the parties under this Agreement with respect to Products sold prior to the termination date.
23. This Agreement shall be interpreted and enforced in accordance with the laws of UTAH, without reference to the conflicts of laws principles thereof. Any controversy or claim arising out of or relating to this Agreement or the breach thereof shall be settled by binding arbitration administered by the American Arbitration Association under its Commercial Arbitration
24. Rules. Such arbitration shall be conducted before a three-person arbitration panel, and each arbitrator shall have experience in matters of property and casualty insurance or reinsurance. One arbitrator shall be chosen by Dealer, one by GSAN, and a third arbitrator, an umpire, shall be chosen by the appointed arbitrators. In the event that the arbitrators are not able to agree on the choice of the umpire, the appointment shall be left to the President of the American Arbitration Association, or its successor. Venue for such arbitration shall be decided by the parties. If the parties cannot agree to where the arbitration will be conducted, then the arbitration panel will decide. The arbitration panel's award shall be in writing and shall set forth the findings and conclusions upon which it based the award. The prevailing party in any such arbitration shall be entitled to recover its reasonable



## EXHIBIT A

This Exhibit A supplements those Dealer obligations contained in the attached GSAN Dealer Agreement (“Agreement”). In the event of a conflict between this Exhibit A and any other provisions contained in the Agreement, the provisions of this Exhibit A shall control. Terms used but not defined herein shall assume the meanings ascribed to them in the Agreement. The provisions of this Exhibit A shall survive the termination or expiration of the Agreement.

- ✓ Market and sell only the Products preapproved by GSAN using the forms provided by GSAN.
- ✓ Use only the marketing and advertising materials provided by or preapproved by GSAN.
- ✓ Do not make any representations about benefits, coverages, or features, unless expressly set forth in the Product’s terms and conditions.
- ✓ Do not omit, add to, waive, discharge, extend, amend or otherwise modify any terms or conditions of any Product.
- ✓ Comply with all applicable laws relating to all aspects of the Agreement and the Products offered pursuant hereto, including, but not limited to: (1) the marketing and sale of Products; (2) mandated timeframes for delivery of Product forms; (3) making Product terms and conditions available to consumers prior to purchase; and (4) timely refunding of the purchase price in the event of a proper cancellation by a Purchaser.
- ✓ Comply with all lawful instructions and rules issued by GSAN relating to the Agreement or the Products offered pursuant hereto, including any and all instructions relating to licensing, registration or other authorization required of a governmental authority for Dealer to market and sell the Products.
- ✓ With respect to refunds due to Purchasers for their proper cancellations of Products, follow the instructions and procedures detailed in the applicable Product’s terms and conditions and follow such lawful instructions and procedures as may be provided in writing by GSAN from time-to-time.
- ✓ Follow all instructions from GSAN regarding reporting and remittance of Product sales.
- ✓ If instructed by GSAN, immediately cease offering the Products until instructed otherwise.
- ✓ Upon termination or expiration of the Agreement, immediately cease offering the Products and coordinate with GSAN to resolve any requests from or disputes with Purchasers, including but not limited to refunds/cancellations.
- ✓ If Dealer receives any request or inquiry from a governmental authority to conduct an audit or examination related to the Products sold pursuant to this Agreement, notify GSAN as soon as practicable, but not later than three (3) business days following the receipt thereof.
- ✓ If Dealer receives any notice of commencement of any lawsuit, hearing, investigation, issuance of a cease and desist, or any other complaint related to the Products sold pursuant to this Agreement, notify GSAN within two (2) business days.

Gold Standard Automotive Network, P.O. Box 1322, Draper, UT. 84020, 801-963-4653 gsanonline.com  
**Application for Dealer Appointment**

Date: \_\_\_\_\_

1. Name of Dealer: \_\_\_\_\_  
Principal Address: \_\_\_\_\_  
\_\_\_\_\_

Number of Years In Business: \_\_\_\_\_ Telephone: \_\_\_\_\_ Fax: \_\_\_\_\_

Firm is: \_\_\_\_\_ Individual \_\_\_\_\_ Partnership \_\_\_\_\_ Corporation \_\_\_\_\_ Other

Federal Tax Payers ID#: \_\_\_\_\_

2. Name, address, email, phone for the following:

Owner: \_\_\_\_\_

General Manager: \_\_\_\_\_

Service Manager: \_\_\_\_\_

F&I Manager: \_\_\_\_\_

Who Is our Contact: \_\_\_\_\_

3. Franchise Dealer? \_\_\_\_\_ Independent dealer? \_\_\_\_\_

4. Do You Sell New Cars Only? \_\_\_\_\_ Used Cars Only? \_\_\_\_\_ Both? \_\_\_\_\_

5. Please provide your Dealers website address:  
\_\_\_\_\_

6. How many new cars do you sell each month? \_\_\_\_\_ Annually? \_\_\_\_\_

7. How many used cars do you sell each month? \_\_\_\_\_ Annually? \_\_\_\_\_

8. How many VSC agreements do you sell each month on New cars? \_\_\_\_\_ Used cars? \_\_\_\_\_

9. Has your firm or any of its owners, officers, or partners been subject to any state regulatory bodies' disciplinary action? \_\_\_yes \_\_\_no. If yes, please explain in detail:  
\_\_\_\_\_  
\_\_\_\_\_

WE HEREBY DECLARE that the above statements are true and that I/WE have not misstated or misrepresented any material facts.

Name of Firm: \_\_\_\_\_  
\_\_\_\_\_

Signature of officer, owner or partner of the above firm Print Name

Title: \_\_\_\_\_ Date: \_\_\_\_\_

# **NO CHARGEBACKS AGREEMENT**

This Amendment is entered into this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, by and between **Gold Standard Automotive Network**

**Inc** ("Administrator"), and \_\_\_\_\_ ("Seller").

The parties hereto have previously entered into an Administrator Agreement setting forth their rights and duties with respect to a Service Contract Program administered by Administrator.

**IN CONSIDERATION** of mutual agreements herein contained being kept and performed, Administrator agrees to allow the Seller to retain profits on canceled contracts, providing the following conditions are met:

1. (a) In the event of cancellation of an approved service contract by the purchaser after Ninety (90) days from its effective date, the amount of the refund by Administrator will be the full pro rata amount due to the purchaser, subject to 1 (d & e) below.

**Contract must be paid in full within Ninety (90) days from contract inception. \*\*Initial \_\_\_\_\_\*\***

(b) A refund due to a cancellation of an approved service contract within Ninety (90) days of its effective date will be shared by both the Seller and Administrator. Each party will pay their appropriate pro rata share of the refund. The Seller's pro rata share is based on the difference between the retail selling price and the Seller net cost due Administrator including surcharge.

(c) All approved service contracts written on or after the effective date of this Addendum shall be subject to, and will be accounted for pursuant to, the terms herein but not sooner than 2/1/2018

(d) Administrator's responsibility to the Seller will not exceed the pro rata share of the refund based on the Seller's service contract profit and where applicable may **NOT** exceed the approved state filed rates.

(e) The Maximum dollar amount of this "dealer no charge back (NCB)" program is \$1,000 and applies to only 3, 4 & 5 year power train (VSC), Extended plans (Bronze and Silver) and Exclusionary plans (Gold). Dealer pass through's, dealer overbill, retail markup, etc. are included in the \$1000 dealer's portion covered by Gold Standard.

2. This Agreement can be terminated by the Seller or Administrator at any time with 30 days written notice. Termination of this No-Chargeback Addendum will not be grounds for termination of the Administrator Agreement. If this Agreement is terminated, all contracts written while this Addendum is in force will be subject to and accounted for pursuant to the terms herein.

3. Except as herein specified, all other terms and conditions of the Administrator Agreement, and any Addendum or amendment thereto, remain unchanged.

**IN WITNESS WHEREOF**, the parties hereto have executed this Administrator Agreement Addendum, the day and year first written above.

**SELLER:**

**ADMINISTRATOR:**

\_\_\_\_\_  
**Seller Name:**

**Gold Standard Automotive Network, Inc.**

\_\_\_\_\_  
**Address**

**PO Box 1322**

**Draper, UT 84020**

\_\_\_\_\_  
**City, \_\_\_\_\_ State, \_\_\_\_\_ ZIP \_\_\_\_\_**

**By:** \_\_\_\_\_

**By:** Anthony Timpson \_\_\_\_\_

**Title:** \_\_\_\_\_

**Title:** Chief Sales Office \_\_\_\_\_

## 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"/> 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)	

<b>Part I Taxpayer Identification Number (TIN)</b>																																																					
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 <i>How to get a TIN</i> on page 3.  <b>Note.</b> 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.	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="10" style="text-align: center;"><b>Social security number</b></td> </tr> <tr> <td style="width: 20px; height: 20px;"></td> </tr> <tr> <td colspan="10" style="text-align: center;">or</td> </tr> <tr> <td colspan="10" style="text-align: center;"><b>Employer identification number</b></td> </tr> <tr> <td style="width: 20px; height: 20px;"></td> </tr> </table>	<b>Social security number</b>																					or										<b>Employer identification number</b>																				
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<b>Part II Certification</b>	
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.	
<b>Certification instructions.</b> 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 <sup>4</sup>
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.