



Chestnut Hill Realty

New Vendor Information

Vendor Name: _____

Contact Name: _____

Vendor Address: _____

Telephone: Office: _____ Mobile: _____

URL: _____

Email Address: _____

Merchandise or Services Provided: _____

Payment Terms: _____ Discount %: _____

***Form W-9 listing federal ID is required for ALL vendors.**

***Certificate of Insurance is required for all vendors who provide services, rather than merchandise, to CHR. Chestnut Hill Realty Corp and all entities where work will be performed must be named as additional insured.**

***Copy of Certificate of Insurance and W-9 must be attached in order for invoices to be processed. Please see back of form for guidelines.**

ALL SERVICE VENDORS MUST ACKNOWLEDGE RECEIPT OF: The conduct when entering units policy, the CHR anti-harassment policy, the lock-out tag-out policy, and the insurance guidelines.

Requested By: _____ Date: _____

Check here if a copy of this form should be returned to the person making the request.

INTERNAL USE ONLY

Vendor Code Assigned: _____

Expense Type: _____ Default GL Account: _____

1099 Required? Yes No

Approved By: _____ Date: _____

Entered By: _____ Date: _____



Chestnut Hill Realty

Contractor Guidelines and Conduct

At Chestnut Hill Realty (CHR) we depend on our vendors to assist us in maintaining the high quality of services that our clients and residents have come to expect. We want to make sure that all vendors are aware of CHR policies. To that end, enclosed please find CHR's Conduct When Entering Units, CHR's Anti-Harassment Policy, CHR's Lock Out Tag Out Policy, and CHR's Insurance Guidelines. Please read these policies and sign and return the acknowledgment form to CHR as soon as possible at the following address:

**Chestnut Hill Realty Corp.
Attn: Accounting Department
Post Office Box 67396 Chestnut Hill, MA 02467**

Please note that the acknowledgement form states that you have been made aware of these policies and that you are responsible for informing your employees who conduct work at CHR owned and/or managed properties of these policies. We must have this acknowledgement form back from you before you can perform work at any CHR owned or managed property.

We also have enclosed all of the required paperwork for you to review and return to us. In order to perform work at any work at CHR owned or managed properties, we must have a W-9 form for tax purposes, as well as a certificate of insurance confirming that your coverage is current. In the future you will be asked to provide updated copies of this certificate of insurance when your coverage is renewed.

We appreciate your attention to this matter and look forward to working with your organization.

GUIDELINES FOR APPEARANCE

All Contractors should maintain a clean, well-groomed appearance, as they are representing Chestnut Hill Realty while on all CHR properties.

All Contractors who enter a CHR owned apartment/house must wear a clean and professional company uniform (to include shirt, sweatshirt, or jacket with the company name on it).

All Contractors must have a picture ID and/or company badge visible on their person before performing any work at CHR Properties.

CONDUCT WHEN ENTERING UNITS

Cleanliness and Safety: While you are in a unit, treat it as if it's your own home. **Please clean up after yourself.** Carry a rag and cleaning solution if necessary. Use caution cones/barriers to assure safe conditions. Keep tools, equipment, cords and hoses clear of sidewalks. Notify the office if you observe potentially hazardous conditions. Do not leave debris outside. Do not leave handprints on the walls, debris, dust, etc. Do not place your belongings on top of the residents' furniture (ie. kitchen table).

Treat Residents with Respect: Be courteous and polite to the residents. Limit discussion to only things they need to know. If the resident will not allow you to perform the work, contact the office. Perform only the scheduled work. If the resident asks you to do anything else, report the request to the office. If you should break anything in the unit, notify the office immediately. Do not argue with the residents. Report any disagreements/problems to the office.

Procedures: Please follow these procedures when working in any CHR owned apartment.

When entering a unit: Please double check the address to be sure you are at the right place. Be sure to knock loudly at least two times. If the resident is not home, before completely opening the door be sure to announce your name and your business in the unit. Always wipe your feet before entering the unit. Leave a card on the outside of the front door, letting anyone who comes to the unit that "Maintenance is in the Unit". Keep the door locked at all times (while you are in the unit and when you leave the unit). If you go into the wrong unit, notify the office immediately. Chestnut Hill Realty tries to limit work in occupied apartments to the hours of 8AM to 5PM. Unless it is an emergency, please check with the office if you must work in a unit at any time other than the preferred hours.

While in a unit: **Please use common sense!** Do not use the toilet. There are bathrooms available at the CHR office. Do not smoke in the unit. Do not play music in the unit. Do not eat in the unit. Do not use resident's belongings. Do not use resident's phone. Do not use the resident's trash can. Do not enter rooms that are not being worked in. Do not allow anybody in the unit unless they have a key that works in the unit's door. Do not use resident's electricity (supply your own generator or battery operated tools). Do not leave the unit unattended. If you must leave the unit, you must lock the doors.

When leaving a unit: If you turn off a power or water source to perform work, remember to turn it back on when you leave. When working in a unit, if for any reason you aren't able to finish the job, notify the office. When the work is complete, fill out and leave a "Sorry I Missed You" tag. Do not leave lights on if the resident had them off when you got to the unit. Do not turn lights off if the resident had them on when you got to the unit. Turn the keys in when your scheduled work is completed. If the office is closed, contact management to find out where to leave the keys.

While on the property: Do not drive on the lawns. Do not drive faster than the posted speed limit on the property. Do not park anywhere but a parking space (not in handicap space). Do not leave tools unattended.

Chestnut Hill Realty reserves the right to back-charge a contractor for any work that must be done to clean up after a vendor. If the above listed conduct is not followed by the contracted employees, Chestnut Hill Realty reserves the right to terminate a job without prior notification.

GUIDELINES FOR BILLING

In an effort to increase efficiency and expedite the payment process, we have moved to a paperless invoicing process.

As of April 30, 2014, you have two options for invoice submittal. Please select one option or the other. **DO NOT SUBMIT INVOICES IN BOTH MANNERS.**

- 1) Mail all invoices to the following address:

Chestnut Hill Realty
PO BOX 67366
Chestnut Hill, MA 02467

- 2) If you would prefer to submit your invoice (s) electronically you may do so by sending a PDF file via email. The PDF file may contain multiple invoices or a single invoice. You may send these invoices to: invoices@chestnuthillrealty.com

Please make sure the attachment is in PDF format ONLY. Invoices will not be processed that are received in Word, JPG, etc.

A separate invoice is preferred for each property. Please note that all invoices must be addressed in one of the two ways above. Invoices that are not may result in a delay of payment.

Each invoice should indicate the property location that the work was performed at, specifying the building and unit numbers (if applicable) as well as the applicable work order number.

It is the contractor's responsibility to pay all State Sales Taxes on materials supplied for work completed at Chestnut Hill Realty properties.

If you have any questions or concerns please contact sstaires@chestnuthillrealty.com or 6173232100 ext. 280.

GUIDELINES FOR WORK ORDERS

Chestnut Hill Realty utilizes a work order system to perform and schedule the maintenance work. A work order should be generated for all work assigned to in-house staff as well as to outside vendors. These work orders should be signed by the person performing the work and the completion date and/or time should be noted, along with technician notes describing all of the work completed. You may be asked by the CHR staff to call a voicemail box to close out your work orders. At that time, you would call the number that you are given and state the following:

- Work Order Number
- Status (Work Completed)
- Work Performed
- Technician's Name and Company Name
- Date and Times
- Location

CHR ANTI-HARASSMENT POLICY

CHR will not tolerate verbal or physical conduct by anyone that harasses, disrupts, or interferes with another's work performance or which creates an intimidating, offensive, or hostile environment. While it is not possible to list all those specific circumstances that may constitute harassment of a sexual or nonsexual nature, the following are some examples of conduct which if unwelcome, may constitute harassment, depending on the totality of the circumstances including the severity of the conduct and its persuasiveness:

- non-consensual and unwelcome touching, sexual advances or propositions, verbal abuse of a sexual or non-sexual nature
- graphic comments about someone's dress or body, color, religion, sex, origin, age, disability or sexual preference
- sexually or otherwise degrading words describing people
- the display or distribution of sexually or otherwise offensive material including posters, letters, poems, cartoons or drawings • physical harassment
- racial, ethnic or religious slurs.

You should also take note that retaliation against an individual who has complained about harassment, and retaliation against individuals for cooperating with an investigation of a sexual harassment complaint is unlawful and will not be tolerated by CHR. Any accusation of harassing conduct to a CHR employee or resident will result in an immediate investigation that will include recording the accuser's statement of events. **Consequences of violation of the CHR Anti-Harassment Policy may include, but are not limited to: removal of offender from CHR property; and CHR's discontinuation to utilize a vendor for any services.** Questions about the CHR Anti-Harassment Policy should be directed to the Human Resources Department.

ACKNOWLEDGEMENT

I have received a copy of the Chestnut Hill Realty (CHR) policies on Anti-Harassment. I understand that it is my responsibility to read these documents and to follow the policies contained therein. I further understand that it is my responsibility to ensure that all of my employees are aware of these policies and agree to follow them before conducting work at any CHR owned or managed property. I further understand that these policies are for informational purposes only and that they may be changed at any time with no notice.

Signature

Printed Name

Company Name

Title/Position of Person Signing

CHR Lock Out / Tag Out Policy

It is Chestnut Hill Realty's policy that before any work or maintenance is performed on any machine, equipment, tool, or electrical system, that they be made totally safe before work starts by removing any source of energy or power to them.

The Lockout/Tagout Program provides for a safe method of working on, near, or in machinery or equipment that can cause serious injury. This program shall be used to ensure that the machine or equipment is stopped, isolated from all potentially hazardous energy sources, and locked out before employees and/or contractors perform any servicing or maintenance where the unexpected energization or start-up of the machine or equipment, or release of stored energy, could cause injury.

This program does not apply to cord and plug connected equipment if the plug is unplugged and controlled by the employee performing the maintenance, or to hot tap work. Also, normal production operations are not covered unless a guard/safety device is removed or the employee is exposed to a point of-operation hazard.

Exemption: Certain single-energy-source equipment can be exempted from the written procedures requirement but only if eight specific conditions are met. Written procedures are not required for a particular machine or equipment, when all of the following elements exist: (1) There is no potential for stored or residual energy or re-accumulation of stored energy after shut down; (2) there is only a single energy source which can be readily identified and isolated; (3) the isolation and locking out of that energy source will completely de-energize and deactivate the machine or equipment; (4) the energy source is isolated and locked out during servicing or maintenance; (5) a single lockout device will achieve a locked-out condition; (6) the lockout device is under the exclusive control of the employee performing the servicing or maintenance; (7) the servicing or maintenance does not create hazards for other employees; and (8) the employer, in utilizing this exception, has had no accidents involving the unexpected activation or re-energization of the machine or equipment during servicing or maintenance.

It is the responsibility of each employee and/or contractor: 1) to comply with the restrictions and limitations imposed upon them during the use of lockout; 2) to perform the lockout in accordance with this procedure; and 3) upon observing a machine or piece of equipment which is locked out for servicing or maintenance to not attempt to start, energize, or use that machine or equipment. Any employee who does not follow this lockout/tagout program may be subject to disciplinary action to include suspension or termination.

In the event that a particular assignment makes it impractical to follow all the provisions of this program, the supervisor directing the work activities will be notified immediately and before work starts.

ACKNOWLEDGEMENT

I have received a copy of the Chestnut Hill Realty (CHR) policies on Lock Out / Tag Out. I understand that it is my responsibility to read these document and to follow the policies contained therein. I further understand that it is my responsibility to ensure that all of my employees are aware of these policies and agree to follow them before conducting work at any CHR owned or managed property. I further understand that these policies are for informational purposes only and that they may be changed at any time with no notice.

Signature

Printed Name

Company Name

Title/Position of Person Signing

REMARKS

FOLLOWING COMPANIES ARE LISTED AS ADDITIONAL INSURED:

CHESTNUT HILL REALTY CORP
CHR CONSTRUCTION LLC
1443 Beacon LLC
219 Comm LLC
Auburn & Harris LLC
Bay View Apartments LLC
Beacon Fairbanks Manor LLC
Brattle Arms LLC
Cambridge Centre LLC
Charles Chauncy LLC
Chauncy Court LLC
CHR Pleasant LLC
Edgemere Gardens LLC
Edgemere Green LLC
FKL LLC
Garden Terrace LLC
George Court LLC
Hampton Court Realty LLC
Harvard Manor LLC
HKS LLC
John Harvard LLC
Kilsyth Manor LLC
Kilsyth Village LLC
Langdon Square LLC
LG Realty Trust
Miner Street LLC
NORWEST WOODS LLC
NORWOOD GARDENS LLC
Regency Plaza LLC
RIDGECREST TERRACE LLC
Ridgecrest Townhomes LLC
Ridgecrest Village LLC
Selkirk Gardens LLC
St Paul Gardens LLC
TCV LLC
TSFH LLC
VILLAGE AT CHESTNUT HILL LLC
Waldo Street LLC
Waterfall Hills at Canton LLC
Waters Edge East LLC (Village)
Waters Edge West LLC (Terrace)
Wendell Terrace LLC

State of Rhode Island - Division of Taxation
Sales and Use Tax
Regulation SU 91-27

Contractors and Subcontractors - "Regulation C"

ARTICLE I. Contractors and Subcontractors - In General

The term "contractor" as used herein includes both contractors and subcontractors and including but not limited to building, electrical, plumbing, heating, painting, decorating, paper hanging, air conditioning, ventilating, insulating, sheet metal, steel, masonry, carpentry, plastering, cement, road, bridge, landscape and roofing contractors or subcontractors.

The term "construction contract" as used herein means a contract for the repair, alteration, improvement, remodeling or construction of real property.

(1) Taxability of Sales to or by Construction Contractors

A contractor shall pay the tax as a consumer on the purchase of all materials, supplies, tools and equipment, including rentals thereof and all replacement parts used by him in fulfilling either a lump-sum contract, a cost-plus contract, a time and material contract with an upset or guaranteed price which may not be exceeded, or any other kind of construction contract except:

(a) where the contractor contracts to sell materials or supplies at an agreed price and to render service in connection therewith, either for an additional agreed price or on the basis of time consumed, or:

(b) where such contractor is engaged in the business of selling such materials or supplies at retail.

In the case of either (a) or (b), the contractor is a RETAILER and must have a permit to make sales at retail and the contractor shall give the person selling such materials or supplies a resale certificate bearing his/her permit number and collect the tax from the person to whom he/she sells the same. When such use is made of a resale certificate by a contractor, it shall be limited to the exceptions included in (a) or (b) above and the contractor shall be held strictly and solely accountable for the collection of the sales tax involved and the payment to the state of all taxes due thereon based upon gross receipts from such retail sales and such contractor shall further be held strictly accountable for the payment of the use tax to this state in the event he/she shall make any use of such property other than retention, demonstration or display while holding it for resale or in the event the contractor shall make out-of-state purchases subject to the use tax.

(2) Tangible Personal Property Fabricated by Contractors

A contractor may in certain instances fabricate part or all of the articles which he/she uses in construction work. For example, a sheet metal contractor may partly or wholly manufacture roofing, cornices, gutter pipe, furnace pipe, furnaces, ventilation or air conditioning ducts or other items from sheet metal which he or she purchases, and use these articles, pursuant to a contract for the construction or improvement of real property. In such a contract the partly or wholly manufactured articles are not made for resale as tangible personal property but for incorporation into the work to be performed. In this instance the sale of sheet metal to such contractor constitutes a sale at retail by the contractor's supplier within the meaning of the law and the contractor pays the tax as a consumer when he/she buys the same. This is so whether the articles so fabricated are used in the alteration, repair or reconstruction of an old building, or are used in new construction work.

(3) Contractors Who sell Complete Units of Standard Equipment at Retail and Install Same

This regulation is not applicable to contracts whereby the contractor or subcontractor acts as a retailer selling tangible personal property in the same manner as other retailers and is required to install a complete unit of standard equipment, requiring no further fabrication but simply installation, assembling, applying or connecting services. In such instances the contract will not be regarded as one for improving, altering or repairing real property. For example, the retailer of an awning or blind agrees not only to sell it but to hang it; an electrical shop sells electrical fixtures and agrees to install them. A person performing such contracts is primarily a RETAILER of tangible personal property and must have a permit to make sales at retail and should segregate the full retail selling price of such property from the charge for installation, as the tax applies only to the retail price of the property.

(4) Modular Homes

The following provisions of this regulation relating to modular homes, effective January 1, 1992, were issued in response to major changes in the prevalent business practices by out-of-state manufacturers in the modular home industry and set forth the Division of Taxation's sales and use tax treatment of the various methods of doing business within that industry.

For the purposes of this regulation, a manufacturer of modular homes in making sales of such property to builder dealers will be treated as a contractor who will owe use tax on the cost of the materials only if the following conditions are met:

The actual placement is accomplished solely by employees of the manufacturer or a subcontractor working under the direct supervision and control of the manufacturer. The manufacturer completes delivery and installation by affixing the modules to the foundation, by aligning the modules, bolting them together, installing support columns, and making the building weather-tight.

Employees or agents of the builder-dealer do not participate in transporting, transferring, attaching, erecting, or weather-proofing the building.

If the transaction between the manufacturer and the builder-dealer is not as enumerated above then such transaction will be considered a retail sale of tangible personal property and sales or use tax must be charged on the full retail selling price including charges for transportation which occur prior to the passage of title.

ARTICLE II. Contracts with EXEMPT Agencies, Institutions and Organizations

Contractors performing construction contracts for the Federal Government, its agencies or instrumentalities, this state, or any other state of the United States of America, its agencies, any city, town, district, or other political subdivision of said states, hospitals not operated for profit, educational institutions not operated for profit, churches, orphanages, and other institutions or organizations operated exclusively for religious or charitable purposes, may purchase without payment of the tax, materials and supplies which are essential to the construction project and which are to be utilized in the construction thereof.

Exemption applies only to materials and/or supplies essential to the project which are to be utilized in the construction of the project. Therefore, items such as temporary signs, barricades, barrels, etc. do not qualify for exemption. Also, materials and supplies purchased extax which are not earmarked for a particular exempt project will be deemed taxable.

Exemption hereunder does not apply to tools and equipment and parts therefor and tax applies to the sale or rental of such tools and equipment to contractors.

In order to purchase qualifying materials and supplies without payment of the tax the contractor shall provide suppliers with a Contractor's Exemption Certificate in the form set forth herein, showing the reasons for exemption; and the contractor's records must show the disposition of all

property so purchased. If any such property is then used for a nonexempt purpose, the contractor must pay the tax on the property so used.

CROSS REFERENCE - REGULATION SU96-48 RE: EXEMPT AGENCIES, ORGANIZATIONS AND INSTITUTIONS -- SALES TO.

ARTICLE III. Nonresident Contractors

Any individual, partnership, joint venture, corporation, state, municipal government or exempt organization awarding a construction contract in Rhode Island to a nonresident contractor (as hereinafter defined) is required, pursuant to Section 44-1-6 of the General Laws, as last amended, to withhold 3% of the contract price to secure payment of any sales and use tax or income tax withheld, or both, that may be due to the State of Rhode Island in carrying out the contract.

Definition of nonresident contractor - A nonresident contractor is one who does not maintain a regular place of business in this state. A regular place of business shall be deemed to mean and include any bona fide office (other than a statutory office), factory, warehouse or other space in this state at which the taxpayer is doing business in its own name in a regular and systematic manner, and which is continuously maintained, occupied and used by the taxpayer in carrying on its business through its regular employees regularly in attendance. A temporary office at the site of construction shall not constitute a regular place of business.

Upon completion of the contract, the nonresident contractor is required to notify the Tax Administrator in writing by certified or registered mail (in duplicate) to audit his/her records for the particular project. At such time the contractor is required to have available on the job site or within this state, sales and use tax records and employees' personal income tax withheld records.

Receipted copies of this request are to be furnished by the Tax Administrator to the nonresident contractor and to the person holding the funds.

The Tax Administrator shall, within 30 days after receipt of the request, audit the records and provide by certified mail to the person holding the funds and to the nonresident contractor, either a certificate of no tax due or a notice of taxes due.

The person holding the funds is required to pay over to the Tax Administrator the amount set forth in the notice of taxes due, including interest and penalties, but not in excess of 3% of the contract price. Monies withheld in excess of taxes due the Tax Administrator may be paid over to the nonresident contractor.

If the Tax Administrator does not furnish a certificate of no tax due or a notice of taxes due within 30 days after receipt of the request for the making of the audit, the person holding the funds may remit the full amount due to the nonresident contractor. The Tax Administrator shall not have any claim against such funds in the hand of the person holding the funds.

R. GARY CLARK
TAX ADMINISTRATOR

EFFECTIVE: January 1, 1992

THIS REGULATION AMENDS AND SUPERCEDES REGULATION SU 87-27 PROMULGATED MAY 1, 1987.

Please refer to the following website for questions: <http://www.crb.ri.gov/faq/index.php>

For forms and Registrations you can also visit: <http://www.crb.ri.gov/forms/index.php>

Rhode Island Contractor Tax

Chestnut Hill Realty reserves the right to hold 3% of any work that is done by a non-resident Contractor that is not registered in the State of Rhode Island.

ACKNOWLEDGEMENT

I understand that it is my responsibility to read the following documents and to follow the policies and procedures contained therein. I further understand that it is my responsibility to ensure that all of my employees are aware of these policies and procedures and agree to follow them before conducting work at any CHR owned or managed property. I further understand that these policies and procedures are for informational purposes only and that they may be changed at any time with no notice.

Signature

Printed Name

Company Name

Title/Position of Person Signing

Yes No

Registered

Registration Number / Expiration Date

Request for Taxpayer Identification Number and Certification

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

Print or type See Specific Instructions on page 2.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification; check only one 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) ▶ _____ Note. 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) ▶	4 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>
	5 Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	6 City, state, and ZIP code	
	7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number	
or	
Employer identification number	

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.

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

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

Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at 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 ¹	Generally, exempt payees 1 through 5 ²
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

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

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

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

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

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

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

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

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

Privacy Act Notice

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