

## **Independent Supplier Consolidated Billing Agreement**

This Agreement is between ICon Professional Services ("ICon") having a place of business at 1065 E. Hillsdale Blvd., Suite 300, Foster City, CA 94404 and \_\_\_\_\_, ("Supplier") with a place of business at \_\_\_\_\_, and the parties agree as follows:

1. This Agreement starts on \_\_\_\_\_, 20\_\_ ("Effective Date") and will remain in effect as long as Supplier performs services as a Qualified Independent Contractor (QIC) for **Intuit Inc.** ("Client").
2. During the term of this Agreement, ICon is acting on behalf of Client to perform consolidated billing services for Client-specified Suppliers.
3. Supplier warrants that they are an independent contractor and have proper supporting documentation to prove status as an independent business that is reasonable and customary in Supplier's industry. In the event that Supplier's status as an independent contractor is the subject of any type of audit or review, Supplier shall fully cooperate with ICon and Client in defending Supplier's status as an independent business. Supplier also warrants that they have paid, and will pay all requisite federal, state and local taxes owed for compensation received as a result of services performed as an independent business for Client, and will provide evidence of such upon request. Supplier agrees to notify ICon of any changes in their business structure or in the services they are providing to Client which may affect Supplier's status as an independent business within five (5) business days of such changes.
4. Supplier will invoice ICon for services performed for Client twice per month, invoices received by the 13th of the month will be forwarded to the Client on the 15th, and invoices received by the 28th of the month will be forwarded to the Client by the first day of the next month. ICon will, after receiving authorization from Client approving invoices for payment as submitted by Supplier, submit a consolidated bill to Client. ICon will pay Supplier for approved invoices within ten (10) days of receipt of payment from Client.
5. ICon's process for issuing payment of approved invoices is by ACH Credit, as authorized by Supplier in terms of a Direct Deposit Authorization, attached hereto on Page 3. Should Supplier request payment by mailed checks, ICon will charge a handling fee for stop payments or check replacement fee of thirty dollars (\$30) per incident, which will be deducted from the Supplier's total invoice payment. ICon will not place a stop payment on a check until at least seven (7) business days have elapsed from the date of issue of the original check. ICon will not be obligated to send payment to Supplier unless it has received payment from Client.
6. Supplier agrees to hold ICon harmless from any dispute between Supplier and Client, including any dispute over Supplier's status as a QIC or an employee, or from ICon's failure to pay any invoice not approved by Client or from Client's failure to approve payment of an invoice. Furthermore, Supplier acknowledges that all agreements relating to Supplier's services for Client are between Client and Supplier. Supplier also agrees to hold ICon harmless for any

damages incurred as a result of any determination by an auditing agency or taxing authority that Supplier is not an independent contractor.

**7.** At all times during this Agreement, Supplier and ICon are independent suppliers. Supplier therefore expressly acknowledges and agrees that Supplier will not be eligible for any ICon employee benefits (including participation in employee benefit plans such as ICon's medical plan, flexible benefits plan, investment plans, or any other plans or bonuses).

**8.** In no event will either party be liable for any indirect, incidental, special or consequential damages, or damages for loss of profits, revenue, data or use, incurred by Supplier or any third party, whether in an action in contract or tort, even if that party was advised of the possibility of such damages. Neither party's liability for damages will exceed the fees paid by Client to ICon for ICon's services as it relates to the billing for Supplier's services to Client.

**9.** Notices will be made to the parties described in the first paragraph of this Agreement, and will be deemed given as of the date of receipt if served in person or by telegram or confirmed facsimile, as of three (3) business days after the date of mailing if served by mail, and as of one (1) business day after date of deposit with overnight mail.

**10.** Neither party may assign this Agreement to any third party without the prior written consent of the other party, except that one party may assign all, but not part, of this Agreement to its successor in a merger or other similar corporate reorganization or to the purchaser of substantially all of its assets, provided such successor or purchaser agrees in writing to comply with the terms of this Agreement. Subject to the foregoing, this Agreement is binding upon, inures to the benefit of, and is enforceable by the parties to this Agreement and their respective successors and assigns. Notwithstanding any other provision of this Agreement, Supplier may not assign this Agreement, to other Supplier entities, Supplier vendors, contractors or subcontractors, without the prior written consent of ICon.

**11.** Section 6, 7, 8 9, 10, 11, 12 and 13 shall survive the Term of this Agreement.

**12.** This Agreement constitutes the full and complete understanding and agreement of the parties relating to the subject matter in this Agreement. Any waiver, modification or amendment of any provision of this Agreement shall be effective only if in writing and signed by ICon and Supplier. The provisions of this Agreement shall prevail over any conflicting provisions in any acceptance notice or other document.

**13.** Any dispute over the interpretation, enforcement or alleged breach of this Agreement shall be submitted to binding arbitration under the Commercial Rules of the American Arbitration Association. The prevailing party's reasonable attorney's fees will be paid by the other party. This Agreement, and all matters arising out of or relating to it, will be governed by the laws of the State of California.



IN WITNESS WHEREOF, the parties hereto have executed this Agreement on the dates set forth below, to be effective as of the date first set forth above.

**Supplier**

**ICon**

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

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

Print Name: \_\_\_\_\_

Print Name: \_\_\_\_\_

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

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

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

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



ICon Professional Services  
1065 E. Hillsdale Blvd., Suite 300  
Foster City CA 94404

## **DIRECT DEPOSIT (ACH CREDIT) AUTHORIZATION**

Individual Name/Legal Business Name:

\_\_\_\_\_

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

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

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

## **ACCOUNT INFORMATION**

Financial Institution:\_\_\_\_\_

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

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

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

Type of Account: Checking\_\_\_\_\_ Saving\_\_\_\_\_

Financial Routing Number:\_\_\_\_\_

Account Number:\_\_\_\_\_

## **AUTHORIZATION**

I hereby authorize ICon to initiate credits (and credit corrections, if needed) to the above listed institution, and the institution is authorized to accept credits and corrections to my account. This authority is to remain in full force and effect until I revoke it **in writing** in such time (10 days) as to afford the institution and ICon a reasonable opportunity to act on it. I acknowledge that the origination of ACH transactions to my account will comply with the provisions of U.S. law. I confirm I have the authority to sign this authorization.

Authorized Signer (Please Print):\_\_\_\_\_ Title:\_\_\_\_\_

Authorized Signature:\_\_\_\_\_

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



## Pre-Service Provision Inquiry Release

After carefully reading this Background Check Disclosure and Authorization form, I authorize ICon to procure a background check report on me that is prepared by Acxiom Information Security Services (AISS), 6111 Oak Tree Blvd, 4<sup>th</sup> floor, Independence, OH 44131, telephone 800.853.3228. I understand that, if I am hired, the Company may rely on this authorization to procure additional background check reports during and throughout my service provision or employment without asking for my authorization again.

I also authorize the following entities to disclose to the consumer reporting agency and its agents all information about or concerning me, including, but not limited to: law enforcement and all other federal, state and local agencies; federal, state and local courts; credit bureaus; all other private and public sector repositories of information; and, any other person, organization or agency with any information about or concerning me. The information that can be disclosed to the consumer reporting agency and its agents includes, but is not limited to, information concerning my criminal history, and all other information requested by the consumer reporting agency or its agents.

The types of information that may be obtained include but are not limited to: social security number verification; criminal, public, and, as appropriate. The information will be obtained from private and public record sources.

I promise the information I provided on this form is true and correct. I understand that dishonesty will disqualify me from consideration for providing services to or employment with Intuit, or if I am contracted to provide services or hired, that my contract may be cancelled or I may be fired.

I agree that a facsimile or photocopy of this form may be used in lieu of the original.

\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_  
Contractor Name                      Date of Birth\*                      Social Security Number

\_\_\_\_\_  
Alias/Maiden Name(s)

\_\_\_\_\_  
Current Address                      City & State                      Zip Code

\_\_\_\_\_  
Drivers License #                      State                      Prospective Client

Applicant's Signature \_\_\_\_\_ Date \_\_\_\_\_

**\*Date of Birth is being requested in order to obtain accurate retrieval of records.**

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\_\_\_\_\_ **California, Minnesota & Oklahoma Applicants Only:** Please check here to have a copy of your consumer report sent directly to you. Minnesota and Oklahoma applicants will receive a copy direct from AISS. California applicants may receive a copy from either the prospective client or AISS.

## **BACKGROUND CHECK DISCLOSURE AND AUTHORIZATION FORM**

In the interest of maintaining the safety and security of their employees, clients, and their clients' employees, our client has requested that we, ICon Professional Services ("the Company"), procure a consumer report and/or investigative consumer report ("background check report") on you in connection with your employment application, and if you are hired, may procure additional background check reports on you for employment purposes.

You may request more information about the nature and scope of any background check reports by contacting ICon Human Resources Department on 650.378.4156. A summary of your rights under the Fair Credit Reporting Act is also being provided to you with this form.

**State Law Notices:** If you live, or are seeking work, in California, Maine, N.Y. or Washington State, please note the following information:

**CALIFORNIA:** Under Section 1786.22 of the California Civil Code, you have the right to request from Acxiom, upon proper identification, the nature and substance of all information in its files on you, including the sources of information, and the recipients of any reports on you, which Acxiom has previously furnished within the two-year period preceding your request. You may view the file maintained on you by Acxiom during normal business hours. You may also obtain a copy of this file upon submitting proper identification and paying the costs of duplication services. Upon making a written request, you may receive a summary of your report via telephone.

**MAINE:** Under Chapter 210 Section 1314 of Maine Revised Statutes, you have the right, upon request, to be informed within 5 business days of such request of whether or not an investigative consumer report was requested. If such report was obtained, you may contact the Consumer Reporting Agency and request a copy.

**NEW YORK:** Under Article 25 Section 380-c (b) (2) of the New York General Business Law, you have the right, upon written request, to be informed of whether or not an investigative consumer report was requested.

Under Article 25 Section 380-g of the New York General Business Law, should a consumer report received by an employer contain criminal conviction information, the employer must provide to the applicant or employee who is the subject of the report, a printed or electronic copy of Article 23-A of the New York Correction Law, which governs the employment of persons previously convicted of one or more criminal offenses.

**WASHINGTON STATE:** You have the right, upon written request made within a reasonable period of time after your receipt of this disclosure, to receive from the Company a complete and accurate disclosure of the nature and scope of the investigation we requested. You also have the right to request from the consumer reporting agency a written summary of your rights and remedies under the Washington Fair Credit Reporting Act.

## **CONSENT FOR DISCLOSURE OF BACKGROUND CHECK INFORMATION**

Workplace safety and security is of fundamental importance for ICon Professional Services and its clients. As part of the efforts to promote safety and security, many clients require ICon to verify and/or disclose employee BACKGROUND CHECK INFORMATION, particularly when employees are performing on-site services. Requests for such information have increased considerably due to recent events, including the events of September 11, 2001.

BACKGROUND CHECK INFORMATION includes, but is not limited to: civil and criminal court records; credit history information; educational records; driving records; reference checks; military records; and, pre-employment drug test results.

Icon respects your privacy. However, Icon must balance your privacy interests with the realities of doing business with our clients. For that reason, Icon is asking you to consent to the disclosure of your BACKGROUND CHECK INFORMATION to Intuit by marking the box below and signing and returning the form. Information will only be disclosed when required by the client, and disclosure will be limited to authorized individuals at the client's facilities. Measures will be taken to preserve your privacy.

Questions about this form should be directed to ICon Human Resources Department at (650) 378-4150.

- ☐ I consent to the disclosure of my BACKGROUND CHECK INFORMATION to authorized personnel at Intuit and understand that my consent will be good throughout my employment.

*Signature of Applicant/Payrolled Contractor:* \_\_\_\_\_

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

**W-9**

**Request for Taxpayer  
Identification Number and Certification**

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

Print or type  
See Specific Instructions on page 2.

Name (as shown on your income tax return)

Business name, if different from above

Check appropriate box: ☐ Individual/Sole proprietor ☐ Corporation ☐ Partnership  
☐ Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶ .....  
☐ Other (see instructions) ▶

☐ Exempt  
payee

Address (number, street, and apt. or suite no.)

Requester's name and address (optional)

City, state, and ZIP code

List account number(s) here (optional)

**Part I Taxpayer Identification Number (TIN)**

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

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

Social security number

or

Employer identification number

**Part II Certification**

Under penalties of perjury, I certify that:

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

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. See the instructions on page 4.

**Sign  
Here**

Signature of  
U.S. person ▶

Date ▶

**General Instructions**

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

**Purpose of Form**

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

**Note.** If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

**Definition of a U.S. person.** For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

**Special rules for partnerships.** Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,



- The U.S. grantor or other owner of a grantor trust and not the trust, and
- The U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

**Foreign person.** If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

**Nonresident alien who becomes a resident alien.** Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

**Example.** Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity not subject to backup withholding, give the requester the appropriate completed Form W-8.

**What is backup withholding?** Persons making certain payments to you must under certain conditions withhold and pay to the IRS 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, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

**Payments you receive will be subject to backup withholding if:**

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),
3. The IRS tells the requester that you furnished an incorrect TIN,

4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or

5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See the instructions below and the separate Instructions for the Requester of Form W-9.

Also see *Special rules for partnerships* on page 1.

## Penalties

**Failure to furnish TIN.** If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

**Civil penalty for false information with respect to withholding.** If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

**Criminal penalty for falsifying information.** Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

**Misuse of TINs.** If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

## Specific Instructions

### Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

**Sole proprietor.** Enter your individual name as shown on your income tax return on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name" line.

**Limited liability company (LLC).** Check the "Limited liability company" box only and enter the appropriate code for the tax classification ("D" for disregarded entity, "C" for corporation, "P" for partnership) in the space provided.

For a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Regulations section 301.7701-3, enter the owner's name on the "Name" line. Enter the LLC's name on the "Business name" line.

For an LLC classified as a partnership or a corporation, enter the LLC's name on the "Name" line and any business, trade, or DBA name on the "Business name" line.

**Other entities.** Enter your business name as shown on required federal tax documents on the "Name" line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the "Business name" line.

**Note.** You are requested to check the appropriate box for your status (individual/sole proprietor, corporation, etc.).

### Exempt Payee

If you are exempt from backup withholding, enter your name as described above and check the appropriate box for your status, then check the "Exempt payee" box in the line following the business name, sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

**Note.** If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following payees are exempt from backup withholding:

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2),
  2. The United States or any of its agencies or instrumentalities,
  3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities,
  4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
  5. An international organization or any of its agencies or instrumentalities.
- Other payees that may be exempt from backup withholding include:
6. A corporation,
  7. A foreign central bank of issue,
  8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,
  9. A futures commission merchant registered with the Commodity Futures Trading Commission,
  10. A real estate investment trust,
  11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
  12. A common trust fund operated by a bank under section 584(a),
  13. A financial institution,
  14. A middleman known in the investment community as a nominee or custodian, or
  15. A trust exempt from tax under section 664 or described in section 4947.

The chart below shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 15.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 9
Broker transactions	Exempt payees 1 through 13. Also, a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker
Barter exchange transactions and patronage dividends	Exempt payees 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup>	Generally, exempt payees 1 through 7

<sup>1</sup> See Form 1099-MISC, Miscellaneous Income, and its instructions.

<sup>2</sup> However, the following payments made to a corporation (including gross proceeds paid to an attorney under section 6045(f), even if the attorney is a corporation) and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, and payments for services paid by a federal executive agency.

## Part I. Taxpayer Identification Number (TIN)

**Enter your TIN in the appropriate box.** If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited liability company (LLC)* on page 2), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

**Note.** See the chart on page 4 for further clarification of name and TIN combinations.

**How to get a TIN.** If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration office or get this form online at [www.ssa.gov](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 [www.irs.gov](http://www.irs.gov) or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

**Note.** Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

**Caution:** A disregarded domestic entity that has a foreign owner must use the appropriate Form W-8.

## Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if items 1, 4, and 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). Exempt payees, see *Exempt Payee* on page 2.

**Signature requirements.** Complete the certification as indicated in 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 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)	The grantor-trustee <sup>1</sup>
b. So-called trust account that is not a legal or valid trust under state law	The actual owner <sup>1</sup>
5. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
For this type of account:	Give name and EIN of:
6. Disregarded entity not owned by an individual	The owner
7. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
8. Corporate or LLC electing corporate status on Form 8832	The corporation
9. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
10. Partnership or multi-member LLC	The partnership
11. A broker or registered nominee	The broker or nominee
12. 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

<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 second 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 1.

**Note.** If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

## Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, social security number (SSN), or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

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

Call the IRS at 1-800-829-1040 if you think your identity has been used inappropriately for tax purposes.

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 personal property to the Treasury Inspector General for Tax Administration at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: [spam@uce.gov](mailto:spam@uce.gov) or contact them at [www.consumer.gov/idtheft](http://www.consumer.gov/idtheft) or 1-877-IDTHEFT(438-4338).

Visit the IRS website at [www.irs.gov](http://www.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 who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA, or Archer MSA or HSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax 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. Payers must generally withhold 28% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.