



CBRCPM NEW VENDOR INFORMATION

Company Name: _____

Primary Contact Person: _____

Primary Contact Phone Number: _____

Primary Contact Email Address: _____

Secondary Contact (if Any): _____

Mailing Address: _____

Driver's License Number _____

Vehicle Make _____ Vehicle Model _____ License Plate Number _____

Are insured or bonded? Yes..... No
 If yes please provide a copy. (At this time we do not require vendors to be insured or bonded, but it is our preference.)

Have you ever been convicted of a felony? Yes..... No
 If yes please describe _____

Are you or do you employ/contract registered sex offenders? Yes..... No

Invoices received (for work completed) by Wednesday at noon will be processed and paid out that Friday. All invoices received after this deadline will be paid out the following Friday.

For bigger jobs over \$1000 we can issue a check prior to Friday, however we must walk and approve the job before funds are released.

We have several payment options. Please check below what option you would prefer

Please indicate below how you wish to receive your checks:

- Electronic Funds - Routing Number _____ Account Number _____ (CB preferred method)
- I will pick any checks up at the CBRCPM office at 4920 S. Loop 289 Ste 100 (CB preferred method). Checks will be ready by 4:00 p.m. on Friday.
- Please Mail checks to my address above (Not Recommended due to repeated lost mail)

Invoices can be emailed to bookkeping@cclubbock.com

Invoices can be brought in person or mailed to our office at 4920 S Loop 289 Ste 100, Lubbock, Texas 79414



Vendor Information & Expectations

Invoicing:

- When you receive a work order, please review the work order thoroughly. If you see a home warranty on the work order, please call us before addressing the issue. You should also look for the maintenance limit. Most properties have a maintenance limit of \$150.00 or \$300.00. If you know the work will exceed the maintenance limit for that specific property, you **MUST** submit a bid.
- Only submit your invoice **AFTER** the work is completed. When invoicing, make sure to itemize what you did and note if it was tenant-caused.
- Please send your invoice to bookkeeping@cclubbock.com **BEFORE 12:00pm on Wednesday's**. If you submit an invoice after noon on Wednesday it will be paid out the following Friday.
- Individual jobs that exceed \$1000 will be paid when completed and are not subject to the Wednesday deadline. Completed jobs will be walked and inspected by the property manager within half a business day and then paid out.

Bid Process:

- Whenever a work order is sent to you with a bid request, please have the bid back **within 48 hours** so we can get approval quickly. Please follow the work order closely so nothing is left out.
- When writing up the bid, please line item out the bid to clear to the owner how much is being spent on each project.
- Price your bid at whatever you see is the fairest price for both you and the owner of the property. Once your bid is sent in you can expect a call from the property manager within 24-48 hours with an approval or denial.

Keys/Code Boxes:

- If you check out a key from our office, you **MUST** return the key to get your check on Friday.
- Checks will not be released unless all keys from completed jobs are returned.
- Make sure **NOT** to leave the code on the key box when you leave the property.

Leaving Property:

- Please leave the property as you found it.
- If you make a mess, please clean it up.
- You are required to clean all the construction mess or checks will not be released. This includes saw dust, footprints, paint in the yard from cleaning painting equipment, cans of paint, pvc and wood scraps, cans, water, bottles, cups, dirty sinks, toilets, tubs, trash, packaging, old equipment that was replaced.
- Make sure to turn off all lights and lock all doors when leaving.
- Thermostats should be set at 72 in warmer seasons and 58 in cold temperatures. Never leave the property with the HVAC off or in Fan mode. If the HVAC is not operating properly, notify us immediately.

Communication:

- **ALWAYS** attempt to notify tenants before you go to the property. If you can not get a hold of the tenant's just call us and we will pull a key for you.



- **NEVER** speak with tenants regarding the repairs and what may have caused it
- Notify us if you notice there are no smoke alarms or if there are any other issues at the property. For example, if you hear a toilet consistently running, please notify us.
- We will be following up on work orders twice a week. You **MUST** respond when a property associate reaches out for an update on work orders. Communicate with us if you are busy. Please update status of repairs in our software. This can all be done through the AppFolio app or Latchel app. To use the app, go download AppFolio Property Management and give us a call so we can send you a link to get set up.

Work Order Timeline:

- Level 1 work orders **MUST** be completed within 48 Hours of receiving the work order. Main sewer line, flood at property, active leaks, ac/heater, arching, gas leaks, total electric loss, and property not securable are all level one work orders.
- Level 2 work orders **MUST** be completed within 3-5 days of receiving the work order. Appliances, Broken windows, garage doors, clogged drains, slow leaks, partial electric loss, lights/ceiling fans, bed bugs, leaky roof, and a fallen fence are all level two work orders.
- Level 3 work orders **MUST** be completed within 7-14 days of receiving the work order. Fence gate/pickets, non-leak roof repairs, threshold/flooring coming up, clogged shower heads, faucets, water pressure issues, doorknobs/doors not shutting, holes in walls, sheetrock, sprinkler, and broken cabinet repairs are all level three work orders.
- Level 4 work orders **MUST** be completed within 15-20 days of receiving the work order. Blinds, weather stripping, screen doors, and pest control issues are all level four repairs.
- If you can not complete the work order within these time frames, let us know so we can re-assign the work order.

Warranties

Unless agreed in writing by both vendor and Coldwell Banker your work and labor will need to be warrantied for 1 year.
This

Vendor Signature

Vendor Printed Name



Cleaning Crew Instructions

The following items are expected to be performed at the agreed upon pricing structure. If you arrive at the property and feel that the condition of the property is excessively dirt and feel that pricing must be adjusted. Please call us before you start.

Interior _____

- Wipe down ceiling fan blades and globes
- Clean window blinds, sills, and interior panes of windows
- Wipe Down Walls
- Wipe down baseboards
- Clean all air/return vents (ceiling, wall, and floor)
- Clean all light switch plates throughout the entire house
- Clean entire kitchen
- Move appliances and clean walls and underneath appliances
- Clean inside and outside of all appliances (including top of fridge)
- Leave baking soda in fridge if there's any smell
- Replace drip pans on stove if they cannot be restored to a full shine

- Wipe fronts and insides of all cabinet doors and drawers throughout the entire house
- All cabinets and drawers must be free of debris.
- Clean all bathrooms
- Remove shower curtains, if applicable
- Remove all adhesive stickers on ceilings, doors, windows, walls, mirrors, etc
- Vacuum and mop throughout the entire house, including closets
- Remove all trash from inside of property
- Replace all missing and burnt out light bulbs
- Install disposable air freshener in living room
- Sweep out Garage

Exterior _____

- Sweep Front and back porches
- Clean inside and outside of any exterior door.
- Clean Storm Door Window inside and out

Reimbursed Expenses

We understand that there are things and expenses that are not in the normal scope of work. We will reimburse for cost and time of those items.

- Light bulb
- Drip Pans
- Cost of shelf paper
- Smoke Detectors and or batteries
- Globe Lights

Let us know if you notice things like:

- Toilets running
- Bulbs are replaced but still not working
- Water leaks anywhere
- Air is not cooling or heating
- Active pest issues
- No hot water
- Broken or cracked window(s)

The sooner we know, the sooner we can fix it and avoid bigger problems!

Notes:

- Bathrooms and kitchen must be sparkly clean. Potential tenants are greatly influenced by the slightest flaw in these two rooms more than any other.
- Send pictures of anything you think may need repairs or is unclean able.

Itemize invoice. Please note the cleaning fee, as well as the items that had to be replaced (ie: smoke detectors, light bulbs, window blinds) and the cost to replace them so that we can reimburse properly.

Painting Crew Instructions

These are the expectations for a painted house, all quotes should include the following:

INTERIOR:

- Two Tone (Agreeable Grey walls, White wood/ceilings) Eggshell or satin **OR**
- All white (All walls, ceilings, cabinets white)
- **Protect** floors, windows, fixtures, appliances, tile, countertops, lighting/fans, and door knobs, mirrors from overspray
- Replace outlets/switches/covers with White (unless otherwise noted in Work Order)
- Remove screws/nails/tacks from walls
- Patch holes in wall (should be minimally visible if visible at all)
- Move appliances and paint behind.
- Fill screw/nail holes
- Remove all debris left over from painting
- Paint colors as stated on a per job basis
- Scrape any flaking paint

EXTERIOR:

- Repair/replace any rotten siding as required even when not stated in original quote request
- Fill cracks/holes as necessary
- Power wash house to remove excess debris
- Protect doors, windows, light fixtures, etc from overspray

Please remember: while we have a cleaning crew that comes in, their primary purpose is to clean up after tenants *not* after contractors. If our cleaners have to clean up an excessive amount of paint mess, we will have to charge back to you for the costs associated with the excessive cleaning.

Let us know if you notice things like:

- Toilets running
- Bulbs are replaced but still not working
- Water leaks anywhere
- Active pest issues
- No hot water
- Air is not cooling or heating
- Broken or cracked window(s)

The sooner we know, the sooner we can fix it and avoid bigger problems!

Please Itemize invoice. Invoices received by the end of the business day Wednesday (5:00 p.m.), will be paid out on Friday at 5:00 p.m. Jobs must be complete before checks will be released! *Itemized/line item invoices expedite the process in getting you paid.*

Coldwell Banker Property Management
806-784-3271 main office
Leasing@CBlubbock.com



Joint agreement to affirm independent relationship for certain building and construction workers

Agreement to establish employer-employee relationship for certain building and construction workers

Este formulario está disponible en español en el sitio web de la División en www.tdi.texas.gov/forms/form20numeric.html
Para obtener asistencia en español, llame a la División al 800-252-7031.

Part 1. Agreements

Check only one:

<input type="checkbox"/>	Joint agreement to affirm independent relationship for certain building and construction workers	
<input type="checkbox"/>	Agreement to establish employer-employee relationship for certain building and construction workers (Complete items 1-7 as appropriate.)	
	1. Type of agreement <input type="checkbox"/> Blanket agreement <input type="checkbox"/> Job-site specific agreement	
	2. Agreement start date (mm/dd/yyyy)	3. Agreement end date (mm/dd/yyyy)
	4. Estimated number of employees affected	
	Location of job sites covered under agreement	
	5. Address (street or PO box, city, state, ZIP code)	
	6. Address (street or PO box, city, state, ZIP code)	
	7. Address (street or PO box, city, state, ZIP code)	

Attach a sheet with additional locations if needed.

Part 2. The hiring contractor must complete this part.

8. Hiring contractor name	9. Federal tax ID number
10. Address (street or PO box, city, state, ZIP code)	11. Email

12. Hiring contractor's affirmations**Check only one:** **Joint agreement to affirm independent relationship for certain building and construction workers**

I declare that the independent contractor meets the qualifications under Texas Labor Code Section 406.141, and the independent contractor is not an employee of the hiring contractor. The independent contractor and the independent contractor's employees are not entitled to workers' compensation insurance coverage from the hiring contractor. The hiring contractor's workers' compensation insurance carrier will not require the hiring contractor to pay premiums to cover the independent contractor or the independent contractor's employees, helpers, or subcontractors. Once this agreement is signed, the subcontractor and the subcontractor's employees will not be entitled to workers' compensation coverage from the hiring contractor unless a subsequent written agreement is signed, and filed according to division rules, expressly stating that this agreement does not apply.

 Agreement to establish employer-employee relationship for certain building and construction workers

I will **withhold** **not withhold** the cost of workers' compensation insurance coverage from the independent contractor's price. I agree that the hiring contractor will purchase workers' compensation insurance coverage for the independent contractor and the independent contractor's employees.

I agree that I am the employer of the independent contractor for the purpose of providing workers' compensation insurance coverage, and no other purpose.

13. Signature of hiring contractor**14. Date of signature** (mm/dd/yyyy)**Part 3. The independent contractor must complete this part.****15. Independent contractor name****16. Federal tax ID number****17. Address** (street or PO box, city, state, ZIP code)**18. Email**

19. Independent contractor's affirmations**Check only one:** **Joint agreement to affirm independent relationship for certain building and construction workers**

I declare that I meet the qualifications under Texas Labor Code Section 406.141, and I am not an employee of the hiring contractor. My employees and I are not entitled to workers' compensation insurance coverage from the hiring contractor. The hiring contractor's workers' compensation insurance carrier will not require the hiring contractor to pay premiums to cover me, my employees, helpers, or subcontractors.

 Agreement to establish employer-employee relationship for certain building and construction workers

I agree that the hiring contractor employs the independent contractor for the purpose of providing workers' compensation insurance coverage, and no other purpose.

20. Signature of independent contractor**21. Date of signature** (mm/dd/yyyy)

FAQ

Joint agreement to affirm independent relationship for certain building and construction workers

Agreement to establish employer-employee relationship for certain building and construction workers

Who may use this agreement?

Texas Labor Code Section 406.145 allows certain building and construction workers, specifically, hiring contractors and independent contractors, to agree that the independent contractor is not an employee of the hiring contractor, and the hiring contractor is not responsible for workers' compensation insurance coverage for the independent contractor.

Texas Labor Code Section 406.144 allows certain building and construction workers, specifically, hiring contractors and independent contractors, to agree on who will provide workers' compensation insurance coverage to the subcontractor and the employees of the subcontractor.

Who is an independent contractor?

Texas Labor Code Section 406.141(2) defines an independent contractor as a person who contracts to perform work or provide a service for the benefit of another, and who is:

- paid by the job, not by the hour or some other time-measured basis;
- free to hire as many helpers as desired and determine what to pay each helper; and
- free to work for other contractors or send helpers to work for other contractors, while under contract with the hiring employer.

How do I know if I should sign this agreement?

You may want to talk to an attorney if you are not sure if all parties meet the requirements to enter into these agreements.

When does the agreement take effect?

The agreement takes effect the date both parties have signed it or on the start date of the agreement, whichever is later.

How long is the joint agreement to affirm an independent relationship in effect?

Texas Labor Code Section 406.145 states that the agreement to affirm an independent relationship applies to all hiring agreements the hiring contractor and the independent contractor make until the first anniversary of the date the hiring contractor filed the agreement with their workers' compensation insurance carrier. The agreement does not apply to a new hiring agreement if the new agreement states this agreement does not apply.

The hiring contractor and independent contractor must notify the hiring contractor's workers' compensation insurance carrier in writing within 10 days after the date they make a hiring agreement that does not apply to this agreement.

The subcontractor and the subcontractor's employees are not entitled to workers' compensation coverage from the hiring contractor once this agreement is signed. The hiring contractor and independent contractor must make a new written agreement to establish an employer-employee relationship and provide workers' compensation insurance coverage. The new written agreement must state that this agreement does not apply. The hiring contractor and independent contractor can use DWC Form-084, *Exception to Application of a Joint Agreement to Affirm Independent Relationship for Certain building and Construction Workers*. Find our forms at www.tdi.texas.gov/forms/form20numeric.html.

Where should I send this agreement?

The hiring contractor must file a legible and complete copy of this agreement with their workers' compensation insurance carrier within 10 days after signing the agreement. The hiring contractor must keep the original. The independent contractor should also keep a copy. If the hiring contractor changes workers' compensation insurance carriers during the effective dates of the agreement, the hiring contractor should file this form with their new insurance carrier.

You may file this form with Texas Department of Insurance, Division of Workers' Compensation (DWC) under Labor Code Section 406.145.

Note: With few exceptions, you are entitled to:

- be informed about the information DWC collects about you;
- receive and review the information (Government Code Sections 552.021 and 552.023); and
- have DWC correct information that is incorrect (Government Code Section 559.004).

For more information, contact DWCLegalServices@tdi.texas.gov or go to the Corrections Procedure section at www.tdi.texas.gov.

Request for Taxpayer Identification Number and Certification

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

Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return)	
	Business name/disregarded entity name, if different from above	
	Check appropriate box for federal tax classification: <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ <input type="checkbox"/> Other (see instructions) ▶ _____	
	<input type="checkbox"/> Exempt payee	
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
City, state, and ZIP code		
List account number(s) here (optional)		

Part I Taxpayer Identification Number (TIN)

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

Social security number									

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

Employer identification number									

Part II Certification

Under penalties of perjury, I certify that:

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

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

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

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

Purpose of Form

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS a percentage of such payments. This is called “backup withholding.” Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

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

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

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

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

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account, for example, if the grantor of a grantor trust dies.

Penalties

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

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

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

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

Specific Instructions

Name

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

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

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

Partnership, C Corporation, or S Corporation. Enter the entity's name on the “Name” line and any business, trade, or “doing business as (DBA) name” on the “Business name/disregarded entity name” line.

Disregarded entity. Enter the owner's name on the “Name” line. The name of the entity entered on the “Name” line should never be a disregarded entity. The name on the “Name” line must be the name shown on the income tax return on which the income will be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a domestic owner, the domestic owner's name is required to be provided on the “Name” line. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on the “Business name/disregarded entity name” line. If the owner of the disregarded entity is a foreign person, you must complete an appropriate Form W-8.

Note. Check the appropriate box for the federal tax classification of the person whose name is entered on the “Name” line (Individual/sole proprietor, Partnership, C Corporation, S Corporation, Trust/estate).

Limited Liability Company (LLC). If the person identified on the “Name” line is an LLC, check the “Limited liability company” box only and enter the appropriate code for the tax classification in the space provided. If you are an LLC that is treated as a partnership for federal tax purposes, enter “P” for partnership. If you are an LLC that has filed a Form 8832 or a Form 2553 to be taxed as a corporation, enter “C” for C corporation or “S” for S corporation. If you are an LLC that is disregarded as an entity separate from its owner under Regulation section 301.7701-3 (except for employment and excise tax), do not check the LLC box unless the owner of the LLC (required to be identified on the “Name” line) is another LLC that is not disregarded for federal tax purposes. If the LLC is disregarded as an entity separate from its owner, enter the appropriate tax classification of the owner identified on the “Name” line.

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

Exempt Payee

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

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

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

The following payees are exempt from backup withholding:

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

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

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 9
Broker transactions	Exempt payees 1 through 5 and 7 through 13. Also, C corporations.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 7 ²

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

² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney, and payments for services paid by a federal executive agency.

Part I. Taxpayer Identification Number (TIN)

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

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

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

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

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration office or get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting IRS.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

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

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

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

Part II. Certification

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

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on the "Name" line must sign. Exempt payees, see *Exempt Payee* on page 3.

Signature requirements. Complete the certification as indicated in items 1 through 3, below, and items 4 and 5 on page 4.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

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

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

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

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

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 1.

*Note. Grantor also must provide a Form W-9 to trustee of trust.

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

Secure Your Tax Records from Identity Theft

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

To reduce your risk:

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

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

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

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

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

Protect yourself from suspicious emails or phishing schemes.

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

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

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: spam@uce.gov or contact them at www.ftc.gov/idtheft or 1-877-IDTHEFT (1-877-438-4338).

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

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.