

BECOMING A BRICK & VINE VENDOR

(Follow these steps to become a compliant vendor for homes managed by Brick & Vine)

Activate your VendorCafe Account

ACTIVATE VENDOR CAFE ACCOUNT

- We will send you an activation email.
- Open the email and click "Activate your account"

Complete Vendor Agreement

COMPLETE AGREEMENT (PG 8)

- Read and Understand
- Provide Company Name
- Contact Info
- Printed Name of Agent
- Title of Agent
- Signature of Agent

Review Insurance Requirements

INSURANCE REQUIREMENTS (PG 2)

- This document will inform you of the required insurance for your trade(s)
- Submit required proof of coverage on your Vendor Café online portal.

Upload Certificate of Insurance

COI Example (PG 4). **MUST** Include

- Type of Insurance
- Insurer
- Policy number
- Policy expiration date
- Limits
- Certificate Holder

Submit/Await Approval

We will notify you of your approval within 7 business days of submission



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YY)

Vendor Instructions

Attach a copy of the General Liability Additional Insured Endorsement(s) reflecting the following: BRICK AND VINE LLC AND THE OWNERSHIP ENTITY(S) OF THEIR OWNED OR MANAGED PROPERTIES are included as an additional insured on the general liability policy as their interests may appear in regard to work/service are performed by the named insured. Excess or Umbrella liability policy to follow form.

PRODUCER	CONTACT NAME:	
	PHONE (A/C, No, Ext)	FAX (A/C, No)
E-MAIL ADDRESS:		
INSURERS AFFORDING COVERAGE		NAIC #
INSURER A: (Insurer must have an AM Best Rating of A- or higher.)		
INSURER B:		
INSURER C:		
INSURER D:		
INSURER E:		
INSURER F:		

COVERAGES CERTIFICATE NUMBER: REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF DATE (MM/DD/YY)	POLICY EXP DATE (MM/DD/YY)	LIMITS	
	GENERAL LIABILITY <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS MADE <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> _____ <input type="checkbox"/> _____ GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC	X		SAMPLE			EACH OCCURRENCE	\$ 1,000,000
	AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> NON-OWNED AUTOS <input type="checkbox"/> _____			SAMPLE		COMBINED SINGLE LIMIT Or BODILY INJURY/Person BODILY INJURY/Accident PROPERTY DAMAGE	COMBINED SINGLE LIMIT (Ea accident)	\$ 1,000,000
	<input type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> OCCUR <input checked="" type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS MADE <input type="checkbox"/> DED <input type="checkbox"/> RETENTION \$	X		SAMPLE			EACH OCCURRENCE	\$ 1,000,000
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below			SAMPLE			WC STATU-ORY LIMITS	OTH-ER
							E.L. EACH ACCIDENT	\$ 1,000,000
							EL DISEASE-EA EMPLOYEE	\$ 1,000,000
							EL DISEASE-POLICY LIMIT	\$ 1,000,000

Note to Insurance Agents

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)

INSURANCE AGENTS: If your insured has a scheduled endorsement the aforementioned parties must be included in the schedule and a copy of endorsement must be submitted along with the certificate. If your insured has a blanket endorsement, it must also be submitted along with the certificate. Language regarding additional insured status does not need to be reflected in the Description of Operations section of the certificate.

REQUIRED

CERTIFICATE HOLDER	CANCELLATION
Brick and Vine LLC 2261 Market St. PMB 5555 San Francisco, CA 94114 email: vendorcompliance@brickvine.com	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE

Insurance Requirements

(Select the Industry Type below that most closely matches the product/service you will provide)

If you do not come on-site for delivery or services, no insurance is required

High Risk \$1,000,000 (1M)	Moderate Risk \$500,000 (500K)	Low Risk \$250,000 (250K)
<ul style="list-style-type: none"> • Asbestos • Capital Vendors- Developers/Contractors • Construction- New/Ground up • Excavating Contractors • Exterior cleaning or resurfacing • Fire protection equipment installation, service, repair • Framing Contractors • Lead Abatement • Lifeguard • Mold Abatement • Painting Contractor- Exterior • Paving Contractors • Roofing Contractors • Sand Blasting • Scaffolding • Sewer/Septic & Water Main- Installation, Repair or Maintenance • Skylight • Solar Panels • Swimming Pool/ Hot Tub- Construction or Remodeling • Underground or Building gas storage tank/ line installation, service, repair, testing • Foundation- Contractors or Repair 	<ul style="list-style-type: none"> • Concrete Contractors • Construction Equipment/Supplies w/ Delivery • Drywall Contractors • Electrical Contractors • Environmental- Consulting/Testing • Equipment (Heavy)- Rental, Repair • Erosion Control • Fireplaces • Garbage/ Recycling Collection • General Contractors • Gutters & Downspouts • Handrails • HVAC contractors • Insulation Contractors • Irrigation Repairs • Landscape Contractors • Laundry- Self Service Machine Repair • Masonry Contractors • Movers • Patio & Deck Contractors • Pest Control/ Extermination • Plumbing Contractors • Radon Testing/ Abatement/ Control • Safety Consultants • Sewer Contractors • Siding Contractor • Subfloor Repair • Tree Service- Prune or Trimming 	<ul style="list-style-type: none"> • Appliance Service & Repair • Appraisers • Automobile Booting Service • Building Inspection Service • Carpet- Cleaning, Repair, or Install • Employment- Temporary • Fence Contractors • Flagpoles • Floor Covering- Install or Repair • Generators • Glass/Mirror- Install or Repair • Glass Coating & Tinting • Graffiti Removal • Janitorial/Make Ready Services • Junk Removal • Landscape- Planting or Mow Only • Locks & Locksmiths • Maintenance Supplies- Delivery • Office Equipment & Supplies- Delivery • Painting Contractors- Interior • Painting Equipment & Supplies- Delivery • Personnel Consultants • Pool Surface Repair • Telephone & TV Equipment Install/Repair • Vending Machines • Waste Reduction/ Disposal/ Recycling • Window Washer

*Common Trades/Services in BOLD

Insurance Requirements

Brick & Vine requires the following Insurance in order for you to provide products and services at any Brick & Vine managed property

GENERAL LIABILITY	HIGH	MODERATE	LOW
Each Occurrence	\$1,000,000	\$500,000	\$250,000
Damage to Rented Premises	\$1,000,000	\$500,000	\$250,000
Medical Expense	\$100,000	\$25,000	\$10,000
Personal and Advertising Injury	\$1,000,000	\$500,000	\$250,000
General Aggregate	\$1,000,000	\$500,000	\$250,000
Products - Completed Ops Agg	\$1,000,000	\$500,000	\$250,000
WORKERS' COMPENSATION	HIGH	MODERATE	LOW
Each Accident	\$1,000,000	\$500,000	\$250,000
Disease - Per Employee	\$1,000,000	\$500,000	\$250,000
Disease - Policy Limit	\$1,000,000	\$500,000	\$250,000
WC Exemption Form Acceptable (if provided by the state)	Yes	Yes	Yes
Brick and Vine Exemption Form Acceptable (if no employees)	Yes	Yes	Yes

STATE EXEMPTIONS (as of 7/2023)	
ALABAMA	if you have fewer than 5 employees
ARKANSAS	if you have fewer than 3 employees
CALIFORNIA	if you are the sole proprietor or sole owner with 0 employees
KENTUCKY	if you are the sole proprietor or sole owner with 0 employees
OKLAHOMA	if you are the sole proprietor or sole owner with 0 employees
OHIO	if you are the sole proprietor or sole owner with 0 employees



BRICK & VINE

GETTING PAID BY BRICK & VINE

SUBMIT AN INVOICE THROUGH ONLINE VENDOR CAFE PORTAL



INVOICE IS REVIEWED AND APPROVED



IF APPROVED, IT WILL BE SELECTED TO BE PAID

(selections occur 1x weekly)



PAYMENT IS SENT



EFT PAYMENT RECEIVED 1 TO 2 BUSINESS DAYS AFTER FINALIZED

Receipt of Payment depends on various factors, including:
timing of submission, terms/due date, and payment method.

Payment Options & Timing Details On The Next Page.



INVOICING BRICK & VINE

Use these tips to make sure you get paid as quickly as possible.

Single Family Homes Division

Include a unique Invoice Number for each invoice/job, duplicates will automatically be rejected.

Make sure it clearly says "Invoice" at the top!

Using document titles like "Statement" or "Quote" will slow down the process.

INVOICE



DATE
4/24/2020

INVOICE NO.
1001

YOUR COMPANY
Street Address
City, ST ZIP Code
Phone
Email

Clearly show your company details in the "Bill From" Information

Invoice the Property/Home Address where the work was completed.

INVOICE TO
Vines at [Property Name]
Street Address
City, ST ZIP Code
Phone
Email

Include a work order/job number so we can match the work completed to our records for payment approval.

SALESPERSON	JOB	PAYMENT TERMS	DUE DATE
		Net 30 days	

QUANTITY	DESCRIPTION	UNIT PRICE	LINE TOTAL
1.00	Product description	\$100	\$100
Product	Product description	\$Amount	\$Amount
Product	Product description	\$Amount	\$Amount
Product	Product description	\$Amount	\$Amount
		Subtotal	\$100
		Sales Tax	\$0.00
		Total	\$100

INCLUDE LINE-ITEM DETAILS

- Detailed Descriptions
- Line Totals
- Subtotal
- Total

REQUIRED INVOICE DETAILS

- Unique Invoice Number
- Invoice Date
- Home Address
- Work Complete Date
- Job ID or Work Order #
- Line-Item Description
- Line-Item Total
- Total Amount Due

If you do not include this information will cause delays in payment. The more information provided, the fewer questions we have to resolve before payment.


SUBMIT INVOICES ONLINE IN VENDOR CAFÉ PORTAL (Fastest Invoice to Payment Method)

Invoices emailed to APSFR@BRICKVINE.COM may result in delayed processing times (up to additional 14 days)



Payment Options

EFT / ACH IS THE DEFAULT METHOD BRICK & VINE USES TO PAY ALL VENDORS.

PAYMENT METHOD	FEEES	PAYMENT FUNDS AVAILABILITY
EFT (Wells Fargo) Payment confirmations are sent via e-mail after the payment is initiated.  DEFAULT PAYMENT METHOD	No Fees are charged by Brick & Vine	Funds available 1-2 BUSINESS DAYS after payment approval.
Physical Check Checks are cut and mailed out by the next business day after payment approval. OPT OUT REQUIRED - vendors@brickvine.com	No Fees are charged by Brick & Vine	Receive check within 7-10 BUSINESS DAYS after payment approval

TO OPT OUT & RECEIVE CHECKS, PLEASE EMAIL [VENDORS@BRICKVINE.COM](mailto:vendors@brickvine.com) FOR APPROVAL & ACCOUNT SETUP.

PHYSICAL CHECK PAYMENTS EXPECT 7 TO 10 BUSINESS DAYS TO RECEIVE BY MAIL.



BRICK & VINE

FOR INVOICE/PAYMENT STATUS, LOG INTO ONLINE VENDOR CAFÉ PORTAL

VENDOR REQUIREMENTS ACKNOWLEDGEMENT & AGREEMENT

PLEASE READ VERY CAREFULLY BEFORE FILLING IN YOUR NAME AND TITLE BELOW. BY ENTERING YOUR INFORMATION IN THE BOXES BELOW, YOU ACCEPT AND AGREE TO THESE REQUIREMENTS AND TERMS. IF YOU DO NOT ACCEPT THESE REQUIREMENTS AND TERMS, PLEASE DO NOT COMPLETE THE INFORMATION BELOW

“Manager” means the property management company who acts as agent for a property owner pursuant to a management contract and as part of such contract is tasked with selecting and engaging various individuals and companies to provide products to or perform services at or for a single or multi-family residential or commercial rental property.

“Owner” means the legal owner of the property for which products will be provided or for or at which services will be performed.

“You” or **“Vendor”** means the entity or individual that acknowledges and accepts the requirements and terms set forth herein and will provide the products or perform the services as required by the Manager or Owner.

INTRODUCTION: This agreement is between You (Vendor) and the Manager and Owner of the property to which products will be provided or at or for which services will be provided. Once this agreement is executed, it shall remain in full force and effect until cancelled in writing by either party.

VENDOR ACKNOWLEDGES AND AGREES AS FOLLOWS:

- A) **ROLE OF MANAGER.** Vendor acknowledges and agrees that Manager is not the property owner and that Manager acts solely as an agent for the Owner of each property it manages. Vendor acknowledges and agrees that Manager engages all vendors on behalf of the Owner and not on behalf of Manager and agrees that the responsibility for all debts incurred by a property rest with the Owner.
- B) **W-9 AND LICENSE REQUIREMENTS.** Vendor agrees to provide a current W-9 and any required professional licenses to Brick and Vine LLC. Vendor acknowledges that prior to providing any type of product and/or service to a property, Vendor must have a W-9 and any applicable professional licenses on file with Brick and Vine LLC.
- C) **INSURANCE REQUIREMENTS.** Vendor acknowledges that prior to providing any type of good and/or service that requires Vendor to send a representative to the property, Vendor must have a current certificate of insurance on file with Brick and Vine LLC for general liability, auto liability, excess liability (if applicable), and workers' compensation. Additional coverage, including but not limited to professional liability, pollution liability, environmental liability and criminal/fidelity, may be required if deemed appropriate by the scope of service. Full policy limits available to the Vendor shall also apply to the additional insureds. Coverage provided to the additional insured shall be applicable for a period of two years from the date the work is completed. Vendor agrees that all coverage shall be primary and non-contributory. Vendor agrees to add the following parties, evidenced via an endorsement, which includes coverage for ongoing and completed operations, to policies as an additional insured as their interests may appear in regard to work performed by Vendor: **“Brick and Vine LLC and the ownership entities of their owned or managed properties where goods and/or services are provided.”** Vendor agrees that a waiver of subrogation shall apply in favor of the aforementioned parties on all policies as permitted by law. Vendor acknowledges and agrees that the certificate of insurance must remain current and any lapse in coverage will result in the termination of future purchases of goods and services. Vendor agrees to reimburse Owner and/or Manager immediately upon demand for any and all fines or penalties incurred due to Vendor's lapse in insurance coverage or licensing. Insurance requirements identified in this agreement shall take precedence over any conflicting document.
- D) **VENDOR EMPLOYEES/SUBCONTRACTORS.** Vendor agrees to exercise due diligence with respect to placement of employees, laborers and subcontractors on the property. Vendor agrees that Vendor will not provide any employees, laborers, or subcontractors to perform work within property boundaries and inside dwelling units who may have a history of criminal convictions or deferred-adjudication or pose a potential threat or risk of injury to residents and others. Unacceptable criminal history might include, but is not

limited to, such crimes as assault, battery, rape, molestation, sexual assault, indecent exposure, indecency with a child, murder or kidnapping. Vendor also agrees to contractually require its subcontractors to carry appropriate licensing and insurance of the same types and limits including additional insured, waiver of subrogation and primary and non-contributory status as indicated for the Vendor in paragraphs B and C. Manager reserves the right to request evidence of this coverage at any time.

- E) **COMPLIANCE WITH LAWS.** Vendor shall comply with all applicable laws in providing any products and/or services to Owner or Manager, including, without limitation, the Immigration Reform and Control Act of 1986 ("IRCA"). Vendor warrants that an authorized representative of the Vendor has (1) verified that each Vendor employee, laborer or subcontractor is legally authorized to work in the United States for the duration of all products or services provided to the Owner and/or Owner's agents; (2) required the employee, laborer and/or subcontractor to complete and execute Section 1 of the DHS Form I-9; (3) completed and executed Section 2 of the DHS Form I-9, and (4) processed through Department of Homeland Security-Employment Eligibility Verification "E.E.V." Vendor agrees to indemnify, defend and save Owner, Manager and each of their respective members, managers, directors, officers, agents, contractors, employees and affiliates from and against any and all claims, losses, costs, and liabilities arising out of the Vendor's failure to comply with these requirements.
- F) **NON-DISCRIMINATION.** Vendor agrees that Vendor will not discriminate against or segregate any person or group of persons on account of race, color, religion, sex, individual gender, marital status, ancestry, national origin, disability or familial status, nor shall Vendor himself or herself or any other person claiming under or through him or her, establish or permit any such practice or practices of discrimination or segregation with reference to the selection, location, number, use or occupancy of employees, laborers, subcontractors, tenants, lessees, sub-tenants or vendees of the property.
- G) **CODE OF CONDUCT.** Vendor agrees that it will and will cause each of its employees, agents and sub-contractors to conduct itself and themselves in a professional and ethical manner in all dealings with Manager, Owner and each of their respective agents, employees and contractors.
- H) **HOLD HARMLESS AGREEMENT.** To the fullest extent permitted by law, Vendor hereby assumes entire responsibility and liability for any and all damage or injury of any kind or nature (including death resulting therefrom) to all persons, whether employees or otherwise, and to all property caused by, resulting from, arising out of, or occurring in connection with the use or operation of said equipment while in Vendor's use or under Vendor's control or resulting from the condition of said entry and occupancy, equipment, or the ways, works or machinery, should any claims for such damages be made or injury (including death resulting therefrom) be made or asserted, whether or not such claims are based on Owner alleged active or passive negligence or participation in the wrong or upon any alleged breach of any statutory duty or obligation on the part of the Owner. The Vendor agrees to indemnify and save harmless the Owner, its officers, agents, servants, and employees from and against any and all such claims, and further from any and against any and all loss, cost, expense, claims, liability, damage or injury, including legal fees and disbursements, that Owner, its officers, agents, servants, and employees may directly or indirectly sustain, suffer or incur as a result thereof, and Vendor agrees and does hereby assume, on behalf of Owner, its officers, agents, servants, and employees, the defense of any action at law or in equity which may be brought against Owner, its officers, agents, servants, and employees upon or by reason of such claims and to pay on behalf of Owner, its officers, agents, servants, and employees upon its demand the amount of any judgment that may be entered upon Owner, its officers, agents, servants, and employees in any such action.

By signing this agreement, Vendor agrees to indemnify the Owner and its agents against all liabilities resulting from their provided product and/or services.

REV: September 10, 2021

Signatures on Next Page

Vendor Company Name: _____

Vendor Billing Address: _____

Vendor Email Address: _____

Vendor Phone Number: _____

Authorized Agent (Printed Name)

Title of Authorized Agent

Authorized Agent (Signature)

Date of Signature



Workers' Compensation – Brick and Vine Exemption Form

Depending on the state your company EIN was created, you may not fall under the law that requires companies to provide Workers' Compensation Insurance for their employees.

ALABAMA	if you have fewer than 5 employees
ARKANSAS	if you have fewer than 3 employees
CALIFORNIA	if you are the sole proprietor or sole owner with 0 employees
KENTUCKY	if you are the sole proprietor or sole owner with 0 employees
OKLAHOMA	if you are the sole proprietor or sole owner with 0 employees
OHIO	if you are the sole proprietor or sole owner with 0 employees

If these state laws apply to your company, you are not required to purchase Workers' Compensation. You are also not required to receive an exemption from your state.

However, if you hire more than the above listed employees, you are required by law to purchase Workers' Compensation Insurance or receive a Workers' Compensation Exemption from the state. By signing below, you agree that you will purchase insurance as required by state law if/when you hire more than the above-stated number of employees.

COMPANY NAME

EMAIL

COMPANY PHONE:

AUTHORIZED AGENT (Printed Name)

AUTHORIZED AGENT (Signature)

DATE

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*, later, 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 Pub. 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 24% 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 instructions for Part II 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*, later, and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships*, earlier.

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*, later, 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 (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a 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 on line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3.

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation
• Individual • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	Individual/sole proprietor or single-member LLC
• LLC treated as a partnership for U.S. federal tax purposes, • LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or • LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• Partnership	Partnership
• Trust/estate	Trust/estate

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on 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. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

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.

If you are a single-member LLC that is disregarded as an entity separate from its owner, 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 *What Name and Number To Give the Requester*, later, 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. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

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 item 1, 4, or 5 below indicates 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), ABLE accounts (under section 529A), 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) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor ²
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. 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:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity ⁴
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

For this type of account:	Give name and EIN of:
14. 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
15. 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*, earlier.

*Note: The 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 Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic 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 report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Visit www.irs.gov/IdentityTheft 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.