



Air Conditioning & Heating

AUTHORIZED SERVICER AGREEMENT

This Authorized Servicer Agreement (“Agreement”) is made and entered into effective as of the date set forth on the signature page hereof (the “Effective Date”), by an between the company designated on the Schedule of Companies attached to and made part of this Agreement (“Company”) and the person or entity set forth on the signature page to this Agreement (“Dealer”).

Company and Dealer agree as follows:

1. Contract Term. This Agreement is effective as of the Effective Date and will remain in effect until terminated by either party as set forth below.
2. Appointment. Company hereby appoints Dealer as a non-exclusive Authorized Servicer of the following Company produced products:
 - Residential unitary ducted residential air conditioning and heating products
 - Ductless residential products (e.g. mini-splits)

The Dealer may purchase from Company or Company’s independent distributor (whichever is applicable), and sell to end consumers, extended service contracts (“Service Agreements”) for Company produced goods that Dealer has access to purchase from Company’s affiliate Goodman Manufacturing Company LP or its independent distributor (“Product(s)"). Moreover, the Dealer may perform services covered by the Service Agreements sold to consumers at the agreed upon labor reimbursement rates and subject to the terms set forth below.

3. Pricing and Payment. The prices for Dealer’s purchase of Service Agreements shall be Company’s or the Company independent distributor’s (whichever is applicable) applicable prices in effect on the date of Product installation for units covered by the Service Agreement, less any offered discounts. If tax is for whatever reason not included in the purchase price of the Product, Dealer will assume all responsibility for the calculation and payment of taxes as required by all applicable local, state and federal laws. Credit terms of all purchases will be determined by Company or the Company independent distributor (whichever is applicable) in its sole discretion. Company or Company’s independent distributor (whichever is applicable) may refuse to accept any order in its sole discretion. Neither Company nor any of its affiliates has any role in Dealer’s price of Service Agreements to homeowners.
4. Compensation. Dealer agrees that its entire compensation for service work performed pursuant to this Agreement will be calculated by multiplying the number of hours customarily required to perform the required service tasks, as set forth in the attached “Addendum – Labor Rate Schedule,” time the approved hourly rate, plus reimbursement of Dealer’s cost for any approved repair parts required in connection with such service.
5. Company Obligations. Company agrees to comply with the following obligations:
 - a. Company agrees to furnish available technical information for Products.
 - b. Company agrees to make service parts and systems available to Dealer directly through the Company or indirectly through Company’s affiliates or the independent distributors of Company or such affiliates.
 - c. Company agrees to allow Dealer to use authorized marks around the “ASURE” trademark to support Dealer’s business in selling Service Agreements and performing services thereunder; provided however, that nothing in this Agreement shall confer or vest in Dealer any right of ownership of the Marks.
 - d. Company agrees to make available technical training regarding Products, either directly or indirectly through Company’s affiliates or the independent distributors of Company or such affiliates.
 - e. Company agrees to provide reasonable technical assistance to the Dealer, either directly or indirectly through Company’s affiliates or the independent distributors of Company or such affiliates.
 - f. Company agrees to provide reasonable assistance in resolving any customer complaints through its Consumer Affairs Division or similar department.

6. Dealer Obligations. Dealer agrees to comply with the following obligations:
- a. Dealer agrees to use the Company's trademarks and trade names (the "Marks") in a reasonable manner and will do nothing that will impugn or damage the Marks. Moreover, Dealer will not use any of the Marks in its legal, trade or business name, or in its internet website URL.
 - b. Dealer agrees to provide the end consumer with all relevant Service Agreements. Moreover, Dealer agrees to assist the end consumer in registering the Service Agreements. All of the Company's and its affiliates' warranties on the Products are issued directly to the end user, on the terms of Company or its affiliates' written warranties in effect from time to time. COMPANY AND ITS AFFILIATES MAKE NO WARRANTY (EXCEPT OF TITLE) TO ANY INTERMEDIARY PURCHASER.
 - c. Dealer agrees to comply with all relevant federal, state and local, laws, rules, regulations, orders, codes and ordinances. Dealer also agrees to maintain all necessary permits, licenses or certifications required by local, state, federal and provincial authorities in connection with the performance of Dealer's responsibilities under this Agreement. In addition, if Dealer operates within the state of Florida, Dealer shall comply with Florida law regarding sales representatives for service warranty associations or insurers, including, but not limited to, the following (when applicable): licensure, appointment, renewal, continuation, reinstatement, and termination. Pursuant to Regulation 5-1-12, Volume 3 Colorado Code of Regulations 702-5, Section 5, if Dealers sells a Service Agreement in Colorado, Dealer agrees to provide all services promised to the holder of that Service Agreement whether or not Company becomes bankrupt or otherwise ceases to function in the manner anticipated by this Agreement or the Service Agreement.
 - d. Dealer agrees to sell, service repair and install all Products in accordance with the instructions of Company's affiliates
 - e. Dealer agrees to ensure that Service Agreement claim submissions are valid and proper.
 - f. Dealer agrees not to remove, disconnect or negate any safety device or features of Products. Dealer agrees not to alter any labels, plates or tags on Products.
 - g. Dealer agrees to allow Company or any Company affiliate to send customer satisfaction surveys to end consumers to understand how their experience could be improved. Company and its affiliates may share the results of these surveys with the Dealer, but not share any information peculiar to Dealer with any third parties unaffiliated with Company.
 - h. Dealer agrees to provide Company a properly completed and executed consumer Service Agreement application for each Service Agreement within 15 business days after resale of that agreement to a consumer. All applications submitted by Dealer must be for a Product, identified by its serial number, previously purchased by Dealer from one of the Company's affiliates or an independent distributor of such an affiliate.
 - i. Dealer agrees to provide prompt service to customers in its servicing area according to the terms of all written Service Agreements. When service is essential to the health or safety of the property dweller ("Emergency Service"), Dealer will make every reasonable effort to provide the Emergency Service within 48 hours after receiving report of a claim. If Dealer operates within the state of Nevada, Dealer agrees to commence Emergency Service claim repairs within 24 hours after receiving report of a claim.
 - j. If Dealer operates within the state of Florida, Dealer agrees to comply with Florida law prohibiting free service agreements, including, but not limited to, advertising, offering, or providing a Service Agreement for a price in an amount less than the cost of such Service Agreement as to the Dealer.
 - k. Dealer agrees to use only approved Company parts in the service of Products, unless otherwise authorized by Company in writing. Service repairs using non-Company parts are not compensable under this Agreement.
 - l. Dealer agrees to use only standardized contract applications as supplied by Company or Company's independent distributor.
 - m. Dealer agrees to warrant all service repairs for a period of 31 days. Additional service repairs to the same serialized unit within a 31 day period of the initial repair are not compensable under this Agreement if such repairs are attributable to Dealer's original, faulty repair.
 - n. Dealer agrees to return to Company or Company's independent distributor, as may be required by current service policy, all parts replaced by Dealer under the provisions of this Agreement.
 - o. Dealer agrees to only sell Service Agreements for a specific unit within 365 days from the date of installation of that unit.
 - p. Dealer agrees to allow Company or Company representatives to review repairs or claims. Such actions can include, but are not limited to, on-site audits and requiring additional documentation from Dealer.

7. Independent Contractor. Dealer is an independent contractor, not an agent or employee of Company, and this Agreement shall not be deemed to create a partnership, joint venture or principal-agent relationship between the parties. Dealer is not authorized to assume or create any obligation or responsibility, including but not limited to obligations based on warranties or guarantees or other contractual obligations, on behalf or in the name of Company.

8. Liability and Insurance.
 - a. Dealer shall at all times (both during and after the term hereof) indemnify and hold harmless Company, its agents, affiliates and their agents and employees (individually, a “Company Party” and collectively, the “Company Parties”), against and from any and all actions, suits, liabilities, settlements, losses, damages, charges, costs, counsel fees and all other expenses relating to or arising from any and all claims (whether or not groundless) of every nature or character including, but without limitation, claims for bodily injury, death, and damage to property including loss of use thereof based upon any actual or alleged negligence or dishonesty of, or to any actual or alleged act of commission or omission by Dealer, or any of its employees or agents; and in case any action, suit or proceeding shall at any time (either during or after the term hereof) be brought against any Company Party by reason of any such claim. If a Company Party so requests, Dealer shall resist and defend such action, suit or proceeding, at the sole expense of Dealer, by reputable counsel.
 - b. In addition to Worker’s Compensation and Employer’s Liability Insurance (including waiver of subrogation endorsement in favor of the Company Parties), Dealer shall at all times, at its sole expense, maintain Commercial General Liability Insurance at the aggregate level of \$250,000. Certificates(s) of insurance evidencing the required coverage shall be furnished to Company upon request.

9. Termination by Company for Cause. Except as otherwise provided by applicable law, Company may terminate this Agreement immediately upon written notice to Dealer upon the occurrence of any of the following events: (i) failure of Dealer to comply with the terms of payment of Company, any Company affiliate or independent distributor of Company or any Company affiliate, (ii) any check delivered by Dealer to Company, any Company affiliate or independent distributor of Company or any Company affiliate is dishonored when presented for payment, (iii) Dealer’s breach of or failure to comply with any provision of this Agreement, (iv) Dealer’s insolvency or business failure or the commencement of any proceeding under any bankruptcy or insolvency laws by or against Dealer, (v) the appointment of a receiver for all or any part of the property of Dealer or an assignment for the benefit of creditors by Dealer, (vi) providing false information to Company, any affiliate of Company or any independent distributor of Company or any Company affiliate, or (vii) Dealer’s right to purchase Products from Goodman Manufacturing Company LP or its independent distributor for resale expires or is terminated.

10. Termination by Company Without Cause. Notwithstanding anything to the contrary in this Agreement, and except as otherwise provided by applicable law, Company may terminate this Agreement at any time, without cause, by providing Dealer with thirty (30) days advance written notice (or, if applicable law requires that more than 30 days’ notice of termination be provided, then Company will provide such notice as required by applicable law). Moreover, Dealer has the same reciprocal rights to terminate this Agreement with 30 days notice.

11. Effect of Termination. Upon any termination of this Agreement:
 - a. Any Company Party shall be entitled to reimbursement for any reasonable attorneys’ fees that it may incur in collecting or enforcing payment of any obligations of Dealer.
 - b. Neither party shall be entitled to any compensation or reimbursement for inability to recoup any investment made in connection with performance under this Agreement, loss of prospective profits or anticipated sales or other losses occasioned by termination of this Agreement.
 - c. Dealer shall immediately cease any use of the Marks.
 - d. The provisions of this Agreement that by their nature or their terms are intended to survive its termination, and any and all obligations that arise prior to termination, shall survive termination of this Agreement.

12. Force Majeure. Company shall be excused from delays in performance or failure to perform hereunder to the extent that such delays or failures result from causes beyond the reasonable control of Company, including but not limited to, delay or failure caused by governmental laws, regulations, orders, decrees or other governmental acts during the term of this Agreement, floods, fire, tropical storm, hurricane, riot, accident, strikes or work stoppages for any reason, delays of suppliers or subcontractors, embargo, energy or fuel shortage, war, terrorist act, or any natural disaster or act of God, or other circumstance beyond the reasonable control of Company whether similar or dissimilar to the foregoing.
13. Miscellaneous.
- a. Entire Agreement. This Agreement constitutes the entire agreement between Dealer and Company regarding purchase/resale of Service Agreements and Dealer's provision of services thereunder, superseding all prior oral or written agreements, policies, understandings, representations, warranties and negotiations, on those subjects; and there are no conditions affecting this Agreement which are not expressed herein.
 - b. Amendments. This Agreement may be amended only by a writing signed by both parties hereto.
 - c. Headings. The headings contained in this Agreement are for convenience only and shall not be interpreted to limit or otherwise affect the provisions of this Agreement.
 - d. Governing Law. This Agreement and all purchase and sale transactions pursuant hereto shall be governed by and construed in accordance with the laws, without reference to principles of conflicts of laws, of the State of Texas.
 - e. Severability. In the event a court of competent jurisdiction determines any one or more of the provisions contained in this Agreement to be invalid, illegal or unenforceable, this Agreement shall be construed so that the remaining provisions contained herein shall not in any way be affected thereby but shall remain in full force and effect, and any such invalid, illegal or unenforceable provision(s) shall be deemed, without further action by any person or entity, to be modified and/or limited to the minimum extent necessary to render the same valid and enforceable in such jurisdiction.
 - f. Notices. Notification required or permitted hereby shall be deemed given upon enclosure thereof in an adequately post-paid envelope, deposited in a U.S. mail box, and addressed to the party to be given notice at the address to which that party has previously requested, by notice hereunder, that notices be sent or, if no such request has been made, at the mailing address listed for that party in this Agreement.
 - g. No Assignment. This Agreement may not be assigned by Dealer, whether voluntarily or by operation of law, without the consent of Company. Any such attempted assignment shall be null and void and without legal effect. In appointing Dealer pursuant to this Agreement, Company is relying on the unique qualifications of Dealer's principal owners and, accordingly, for purposes of this subsection, assignment shall include any change in Dealer's controlling ownership. This Agreement, or any of Company's rights hereunder, may be assigned by Company upon notice to Dealer.
 - h. Waiver. No waiver by Company of any default by Dealer under this Agreement shall be deemed a waiver of any prior or subsequent default by Dealer hereunder. In addition, any delay by Company in exercising any rights hereunder shall not be deemed a waiver of such rights.

[Signature Page Follows on Next Page]

Place of Business and Address for Notices:

Dealer Name: _____

Address: _____

City: _____ State: _____ Zip Code: _____

Telephone Number: () _____ Fax Number: () _____

Cellular Number: () _____ E-mail Address: _____

Type of Entity: _____ Corporation _____ Partnership _____ Sole Proprietorship

Federal Tax PIN: _____ Dealer Account Number _____

Requested Labor Rate _____ Approved Labor Rate (completed by Goodman) _____

Company

Address: 5151 San Felipe Street Suite 500 _____

City: Houston _____ State: Texas _____ Zip Code: 77056 _____

IN WITNESS WHEREOF, the parties have executed this Agreement on the Effective Date.

COMPANY:

Company

By: _____

Print Name: _____

Title: Goodman Warranty Analyst

DEALER:

Dealer Name: _____

By: _____

Print Name: _____

Title: _____

Date: _____

The undersigned Goodman independent distributor hereby executes this Agreement for the purpose of certifying that it believes that the Dealer named herein can meet the dealer obligations outlined in Section 6:

DISTRIBUTOR:

Distributor Name: Rogers Supply Company, Inc.

By: _____

Print Name: _____

Title: _____

All signed copies should be returned to 5151 San Felipe, Suite 500, Houston, Texas 77056 for execution by Company.

Addendum – Labor Rate Schedule:

Rate A - pays 1.5 hours – for replacement of small common electric or mechanical components, such as contactors, capacitors, or relays.

Rate B – pays 2 hours – for replacement of an electrical or mechanical component such as fan or blower motors, fan blades, and blower assemblies.

Rate C – pays 2.5 hours plus \$50 for refrigerant - for sealed system leak repairs with no parts replacement.

Rate D – pays 3.5 hours plus \$100 refrigerant and recovery - for sealed system repairs with parts replacement, including evaporator coil replacement.

Rate E – pays 5 hours plus \$100 refrigerant and recovery - this repair is limited to compressor, condenser coil and unit replacement. Unit replacement of compressor-bearing products will be paid at rate E plus \$50 refrigerant. Unit replacement claims on non-compressor bearing units are not eligible for refrigerant and recovery.

Rate F – pays 5 hours – for replacement of heat exchangers only.

Rate G - pays 1.75 hours plus \$100 refrigerant – for filter drier and/or TXV replacement.

Schedule of Companies

If Dealer is located and/or performs consumer services for which it is obligated to perform under this Agreement in a state other than Florida, Oklahoma, South Carolina, Washington, or Wyoming, the Company under this Agreement shall be Asure Extended Service Company, LLC.

If Dealer is located and/or performs consumer services for which it is obligated to perform under this Agreement in Florida, Oklahoma, South Carolina, Washington or Wyoming, the Company under this Agreement shall be AsureCare Corp.

If Dealer is located and/or performs consumer services for which it is obligated to perform under this Agreement in Georgia, the Company under this Agreement shall be Asure Extended Service Company, LLC unless Dealer issues a Service Agreement under this Agreement to a consumer residing in a condominium that is attached to two (2) or more units, in which case the Company under this Agreement shall be Goodman Manufacturing Company LP, located at 5151 San Felipe Suite 500, Houston, Texas 77056.

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 28% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

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

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the 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.