

# Door to Door Marketing Agreement

This Agreement made and entered into this \_\_\_\_ day of \_\_\_\_\_ 200\_\_, by All American Cable Services (the Contractor) and \_\_\_\_\_ (the sub-Contractor). Based on the mutual benefits and agreements herein contained, the parties here to agree as follows:

1. All American Cable Services is properly organized and validly existing under the laws of Missouri and is engaged in the business of organizing and facilitating door-to-door sales campaigns and other services for the cable television service providers.

2. In this business, the cable television service providers require that only qualified pre-screened Contractors may hire sub-contractors or employees to represent the cable provider in this personal sales campaign and related business. All American Cable Services appoints sub-Contractors on a non-exclusive basis to sell, market, promote and solicit orders for various cable providers for residential customers only solely in areas specified by the individual cable provider.

3. This agreement between the sub-Contractor and All American Cable Services involves the completion of work for \_\_\_\_\_ (Cable Company), \_\_\_\_\_ (address) \_\_\_\_\_ (state and zip).

This agreement shall be effective as of the Effective Date and unless sooner terminated in accordance with its terms, shall continue for a period of one (1) year thereafter. Unless either party provides written notice of its intent not to renew at least fourteen (14) days prior to the expiration of the initial term, this Agreement shall thereafter continue, on a month to month basis thereafter (an Extended Term), with either party having the right to terminate such Extended Term upon fourteen (14) days prior written notice to the other party. It encompasses work in the \_\_\_\_\_ region in the state(s) of \_\_\_\_\_.

4. The sub-Contractor agrees that at all times while on the premises of any customer or in accordance with operating any motor vehicle during the time in which sales are being generated or while conducting other business with regards to All American Cable Services or the cable provider, sub-Contractor and any and all other persons engaging in sales or business activities hereunder, shall not:

- a) Possess, distribute, manufacture or use any illicit drug;
- b) Consume or possess alcohol;
- c) Possess any prescription drug for any person other than the person for whom the drug is prescribed or abuse any prescribed drug;
- d) Work under the influence of alcohol and/or illicit drugs.

5. The sub-Contractor acknowledges and agrees that as part of All American Cable Services', there is a normal procedure for reviewing new sub-Contractors. It is the responsibility of the new sub-Contractor to provide a criminal background investigation report for itself, from the local law enforcement agency, indicating any/all prior convictions and any possible criminal warrants pending. All American Cable Services will also perform a routine inquiry into the sub-Contractor' s (or its officer, if the sub-Contractor is a corporation) background. This information typically concerns the individual' s character, general reputation, reliability, responsibility and honesty. Sub-Contractors having been convicted of a misdemeanor offense need written approval by the cable provider to be allowed to participate in a sales campaign. Under no circumstances shall persons convicted of a felony offense be permitted to engage in sales hereunder, nor any

person for whom there is an outstanding arrest or bench warrant, or with respect to whom there are pending criminal charges that have not been adjudicated.

6. The sub-Contractor agrees to acquire and maintain any necessary licenses, provide their own means of transportation, maintain sufficient automobile insurance and liability insurance, proper equipment for services, including liability coverage and worker's compensation, to insure itself, and fully releases All American Cable Services, and the cable television service provider for any potential claims. Sub-Contractor agrees shall the driver's license become suspended or revoked in any state at the date of or during this Agreement, this Agreement shall terminate immediately, and sub-Contractor's obligations under the previous sections shall survive the termination.

6. The sub-Contractor shall not be reimbursed or paid for any expenses or overhead costs, personal expenses, or other costs incurred in the operation of its business.

7. The sub-Contractor is responsible for setting his/her working schedules and hours.

8. The sub-Contractor may decline any referrals from the cable television provider, but shall perform any service undertaken in a timely and professional manner in accordance with the requirements and time schedule required by any cable television service provider.

9. The sub- Contractor shall be responsible for furnishing equipment and materials, but shall also agree to use standard or special report forms provided by or required by All American Cable Services and or cable television service providers.

10. The sub-Contractor may at its option attend periodic non-mandatory sales meetings to discuss various promotions to assist in the sales of the cable provider's services. At no time however, will the sub-contractor be compensated for attending. Sub-Contractors will not be paid an hourly wage, but **only** by the **Commission** they earn for the services they provide.

11. The sub-Contractor shall be paid in accordance with the fee schedule set for on Exhibit A, and agrees that all sales will be paid upon the verified installation of the said sale. If a customer obtained by the sub-Contractor does not continue service for a period of ninety (90) days, after the date of installation, the commissions paid to the Contractor and his sub-Contractors will be repaid to the cable provider or at the cable provider's option, deducted as a "chargeback" from subsequent commission payments due the Contractor and sub-contractor's. The customer also must not have had his/her service terminated more than twice and cannot have received service for the last one hundred and twenty (120) days. Other reasons for chargebacks include:

- a) Any fraudulent orders submitted to cable provider by Contractor or its' sub-Contractors or agents; For the purpose of this paragraph , a "fraudulent" order form includes without limitation, any order form submitted by sub-Contractor for a customer who is induced by sub-Contractor to terminate a pending order not generated by Contractor or its' sub-Contractors; or
- b) Any knowingly misrepresentation by sub-Contractor of the prices, terms or conditions of services, promotions or other services provided by the cable provider.

12. All American Cable Services may withhold one thousand dollars (\$1,000.00) as security for

satisfactory performance, cable television service provider charge backs, or cable boxes provided by the cable television service provider to the sub-Contractor. This security shall be returned to the sub-Contractor within thirty (30) days of the termination of this Agreement less any adjustment deemed necessary by All American Cables Services.

13. The sub-Contractor shall be solely responsible for the profit or loss incurred through the operation of the business, with no guarantee or representation from All American Cable Services, regarding the profitability of the sub-Contractor's business.

14. The sub-Contractor shall adhere to all dress code standards as part of the Cable provider's policy. The dress code includes facial hair trimmed neat. The hair cannot be longer than 1/2 inch past the top of the ears on the side and cannot exceed the neckline in the back of the head. Blue, black or khaki slacks can be worn. No blue jeans or shorts are permitted at any time. Tee Shirts without any provocative words or golf style shirts can be worn. Company or the cable service provider, for who sub-Contractor currently is working, logo attire can always be worn. Eyebrow, lip, and ear rings are not permitted. The Cable Provider's Identification Badge with the Contractor's name and your (the sub-Contractor's) name clearly visible on same must be worn at all times while conducting services either at the customer's homes or at the cable provider's office.

15. The sub-Contractor is not permitted to delegate the services required to any other person, whether qualified or not. Any other individual has to submit sufficient documentation of his/her professional qualifications and have the necessary documents prepared. He/she has to be approved by All American Cable Services prior to any authorization to conduct any services.

16. The sub-Contractor agrees to hold in complete confidence any and all information received from All American Cable Services, or from the cable television service provider. Sub-Contractor further agrees that upon termination of this Agreement for any cause whatever or without cause, sub-Contractor will surrender to All American Cable Services in good condition any and all records kept containing the names, addresses and other information with regard to customers of the cable service provider served by the sub-Contractor, and will also surrender to All American Cable Services all reports and other forms then in his/her possession, whether completed or not. In addition to and without limiting the foregoing, in no event shall the sub-Contractor use, disclose or in any way provide personally identifiable information of a customer in violation of 47 U.S.C. Section 551 and further agrees to comply with all the requirements and provisions of Section 551. In no event shall the cable provider be required to disclose or provide to the Contractor or its' sub-Contractors, any personally identifiable information of a customer, in violation of Section 551.

17. The sub-Contractor acknowledges and agrees that the sub-Contractor is not and will not be considered an employee of All American Cable Services and that the relationship between All American Cable Services and sub-Contractor is one of principal-independent contractor rather than employer-employee. The sub-Contractor understands that because it is not an employee of All American Cable Services, it is responsible for worker's compensation insurance, disability insurance, social security taxes, income taxes, unemployment insurance, licensee and license fee, and any other payments required by law. All American Cable Services will not withhold income tax, whether Federal, State, or Local, from the sub-Contractor's fees, nor will it pay or provide any type of employee benefit to the sub-Contractor. All American Cable Services will report all payments made to the sub-Contractor to the applicable Federal, State, or Local tax authorities as required by law. If for any reason All American Cable Services becomes liable for the payments

herein assumed by the sub-Contractor, then the sub-Contractor will reimburse All American Cable Services for such payments. *Please refer to IRS Publication 15-A for further reference.*

18. With respect to the sub-Contractor, All American Cable Services shall not be required to obtain any worker's compensation or unemployment compensation insurance or participate in any related program. All such requirements, if any, shall be the responsibility of the sub-Contractor.

19. The sub-Contractor agrees to indemnify, hold harmless and defend All American Cable Services from any and all claims, liabilities, losses or damages including reasonable attorney's fee and expenses, arising out of the Agreement or the services provided by sub-Contractor under this Agreement. The sub-Contractor shall be responsible for any expenses incurred by All American Cable Services, including reasonable attorney's fees resulting from any failure by sub-Contractor to indemnify, hold harmless or defend All American Cable Services under this Agreement. Recoverable expenses and costs include any expenses incurred by All American Cable Services to enforce its rights against sub-Contractor.

20. This Agreement is not exclusive to either party. The sub-Contractor represents and warrants that it is independently engaged to provide services to others, holding out to the general public and maintaining an office or principal place of business at its own address, and that it is not sole engaged to provide services to All American Cable Services and is not solely dependent upon service fees generated for All American Cable Services referrals to generate income. All American Cable Services in turn, reserves the right to utilize the services of other persons.

21. Any sub-Contractor who contacts All American Cable Services' clients for purpose or to bring harm to All American Cable Services relations may face civil action for damages.

22. Sub-Contractor hereby agrees that they shall not directly or indirectly induce, influence or suggest that any customer purchase, contract for, or switch to any non-cable provider service of which they currently do not represent, which would replace the cable provider service with a similar service. Sub-Contractor further agrees that it shall not at any time during the term of this Agreement or any renewal thereof, directly or indirectly, make, publish or otherwise communicate through any medium, any deleterious or disparaging remarks concerning the cable provider, the cable provider's customers, products, services or the cable industry in general. For purposes of the foregoing, references to the cable provider's, shall include the parent company, its' subsidiaries, affiliates and their respective officers, directors and employees.

23. If this Agreement is terminated, sub-Contractors obligations under the previous sections shall survive the termination.

24. Except to the extent governed by federal law, rules or regulations, this Agreement shall be interpreted under and governed by the laws of the State of Missouri, without regard to conflict of law principles. No provision (or part thereof) of this Agreement which shall be declared invalid or unenforceable by the Missouri Supreme Court shall in any way invalidate any other provision of this Agreement, all of which shall continue in full force and effect. All notices hereunder shall be in writing and provided to the respective addresses first above written and a copy of all notices alleging a breach by All American Cable Services shall be sent to: All American Cable Services, PO Box 2235, St. Louis, MO, 63109 Attention: General Counsel. All notices shall be sent via certified mail or a reputable overnight courier service.

25. Any misrepresentation or material omission by me with regards to this application/Agreement may be cause for cancellation and/or termination without further notice, upon the discovery of such.

SUB-CONTRACTOR

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

(Sub-Contractor Signature)

Print the following:

ALL AMERICAN CABLE SERVICES

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

(Name and Title)

\_\_\_\_\_  
(Name of Sub-Contractor)

\_\_\_\_\_  
(Name of Enterprise or D.B.A. {if a business})

\_\_\_\_\_  
(Street Address)

\_\_\_\_\_  
(City)

\_\_\_\_\_  
(State)

\_\_\_\_\_  
(Zip)

\_\_\_\_\_  
SSN or Federal Tax ID Number

## Employment History

Please provide all job related information for your past three employers and/or contracts, starting with the most recent:

1. Employer \_\_\_\_\_ Position \_\_\_\_\_

Address \_\_\_\_\_

Telephone # (\_\_\_\_) - \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_  
Dates of Service: (From) \_\_\_\_\_ (To) \_\_\_\_\_

Job Description \_\_\_\_\_

Reason For Leaving \_\_\_\_\_

2. Employer \_\_\_\_\_ Position \_\_\_\_\_

Address \_\_\_\_\_

Telephone # (\_\_\_\_) - \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_  
Dates of Service (From) \_\_\_\_\_ (To) \_\_\_\_\_

Job Description \_\_\_\_\_

Reason For Leaving \_\_\_\_\_

3. Employer \_\_\_\_\_ Position \_\_\_\_\_

Address \_\_\_\_\_

Telephone # (\_\_\_\_) - \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_  
Dates of Service (From) \_\_\_\_\_ (To) \_\_\_\_\_

Job Description \_\_\_\_\_

Reason For Leaving \_\_\_\_\_

## Educational History

List school name and location, years completed, course of study and any degrees earned:

High School \_\_\_\_\_

Technical Training \_\_\_\_\_

College \_\_\_\_\_

Other \_\_\_\_\_

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**Project Coordinator Position Use Only** (Must complete for Contractor to be processed for Project Coordinator Position)

Project Coordinator Name:

\_\_\_\_\_

Initial Assignment:

\_\_\_\_\_ (Cable Company) (City) (State)

Date of Assignment: \_\_\_\_\_

Contractor Rep # : \_\_\_\_\_

Authorized Signature of All American Cable Services: \_\_\_\_\_

As a Project Coordinator representing All American Cable Services you agree to the following terms under contract related to the materials and responsibilities as a contractor in this position:

1. I, (Contractor) \_\_\_\_\_ agree to utilize all forms and procedures as requested by All American Cable Services while holding such title as Project Coordinator and to conduct such outlined procedures in a timely and efficient manner.
2. The Project Coordinator will be responsible for all lost tools and materials submitted to his or her person from the cable television provider or other clients of All American Cable Services when there is no (Tool/ Material Issued) form used to hold accountable those working on a project during his or her position. The said form must be sent to All American Cable Services and a copy must be kept on file with said Project Coordinator.
3. The Project Coordinator will be responsible for all persons working on his/her project limited to dress code and the required paperwork. It is the Project Coordinator's responsibility to insure all forms are filled out correctly and any incidents that arise are brought to the attention of the immediate supervisor or company owner.
4. Any loss of revenue or property belonging to All American Cable Services' client will be deducted from the Project Coordinator's earnings unless clear and substantial evidence can be produced by Project Coordinator addressing the person responsible.

I, \_\_\_\_\_ (Contractor) have read and agree to the terms and obligations above.

\_\_\_\_\_  
Contractors Signature

\_\_\_\_\_  
All American Cable Services Date:

## Sub-Contractor Information Profile

Full Name \_\_\_\_\_ Date \_\_\_\_\_

Social Security # \_\_\_\_\_ Phone(        )- \_\_\_\_\_

Pager # \_\_\_\_\_ Mobile # \_\_\_\_\_ Other \_\_\_\_\_

Residence  
Address \_\_\_\_\_  
(Address)                      (City)                      (State)                      (Zip Code)

Current  
Address \_\_\_\_\_  
(If different from above)      (Address)                      (City)                      (State)                      (Zip Code)

Previous  
Address \_\_\_\_\_  
(Address)                      (City)                      (State)                      (Zip Code)

Emergency Contact \_\_\_\_\_ Relationship \_\_\_\_\_

Emergency Contact # \_\_\_\_\_ Other # \_\_\_\_\_

Birth Date (mo/day/yr) \_\_\_\_\_ Place of Birth \_\_\_\_\_

Are you a citizen of the United States? \_\_\_\_\_ If not, have you filed your Declaration of Intention to become a citizen? \_\_\_\_\_ If filed, when and where? \_\_\_\_\_ Date \_\_\_\_\_

(Name of Court)                                      (City)                                      (State)

If you are not a citizen of the United States, of what country are you a citizen or subject?  
\_\_\_\_\_

Are you available to travel? \_\_\_\_\_ If yes, what extent? \_\_\_\_\_

Have you ever been convicted or indicted of any crime and/or convicted of any misdemeanor? \_\_\_\_\_

If so, give full details: \_\_\_\_\_

Have you ever been dismissed for cause in any employment? \_\_\_\_\_

If yes, give full details: \_\_\_\_\_

Do you have a valid drivers license? \_\_\_\_\_ D.L. # \_\_\_\_\_ State \_\_\_\_\_

Vehicle Information: \_\_\_\_\_  
(Make & Model)                      License Plate #                      State

## Request for Taxpayer Identification Number and Certification

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

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

### Part I Taxpayer Identification Number (TIN)

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

Social security number									
				-			-		

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

Employer identification number									
				-					

### Part II Certification

Under penalties of perjury, I certify that:

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

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

<b>Sign Here</b>	Signature of U.S. person ▶	Date ▶
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### General Instructions

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

#### Purpose of Form

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

### **Updating Your Information**

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

### **Penalties**

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

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

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

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

### **Specific Instructions**

#### **Name**

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

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

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

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

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

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

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

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

## Exempt Payee

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

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

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

The following payees are exempt from backup withholding:

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

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

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

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

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

## Part I. Taxpayer Identification Number (TIN)

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

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

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

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

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

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

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

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

## Part II. Certification

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

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

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

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

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

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

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

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

### What Name and Number To Give the Requester

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

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

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup> You must show your individual name and you may also enter your business or "DBA" name on the "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.

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

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

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

### Secure Your Tax Records from Identity Theft

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

To reduce your risk:

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

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

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

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

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

#### Protect yourself from suspicious emails or phishing schemes.

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

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

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

Visit [IRS.gov](http://IRS.gov) to learn more about identity theft and how to reduce your risk.

### Privacy Act Notice

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