

VAR Agreement

This VAR Agreement (“Agreement”) is by and between Teutonic Holdings LLC dba Broadvoice, a California company (“Broadvoice”), and the VAR identified below (“VAR”). This Agreement will be effective only after it has been fully executed by both parties. The date that this Agreement is signed by the authorized Broadvoice representative will be the “Effective Date.”

INFORMATION

1. Whereas, Broadvoice is primarily engaged in the business of providing hosted telecommunication services to customers as a cloud telecommunications provider (“cloud or hosted service”); and
2. Whereas, Broadvoice desires to expand its customer base to include a greater number of customers through its VAR program; and
3. Whereas, Broadvoice has agreed to permit VARs to market Broadvoice’s telecommunications services under the terms and conditions set forth herein to permit customers that are not current customers of Broadvoice (the “Prospect”).

AGREEMENT

Broadvoice and VAR (collectively, the “parties”) agree as follows:

1. SOLICITATION OF ORDERS

VAR may, during the term of this Agreement and on a non-exclusive basis, solicit orders only from prospective commercial (not residential) subscribers (“Prospects”) to cloud telecommunications services provided by Broadvoice.

1.1 VAR may use other VARs or other representatives to perform any or all of VAR’s duties under this Agreement upon Broadvoice’s consent. Broadvoice may withhold such consent or revoke any granted consent in its sole discretion. If VAR, after receiving required consent, uses VARs or other representatives, all such VARs or other representatives will be subordinate to VAR and subject to all the terms and conditions set forth in this Agreement. VAR will remain solely responsible for all actions or omissions of such VARs or other representatives.

1.2 VAR will, at its own cost, meet and continue to meet any required training criteria for the VAR program.

1.3 VAR will obtain the authorized signature or other appropriate authorization of the Prospect on Broadvoice’s current service agreement. Broadvoice reserves the right to cancel or reject any request for services and any service agreement or service order form for any reason without incurring any liability to VAR.

1.4 VAR is not required to maintain any specific number of Monthly Recurring Charges. Broadvoice will pay the VAR per the attached addendum based on any full month billing for all voice services for the life of the customer. If a customer cancels service and does not pay a full month of service, places stop payment, or fails to pay for services in any manner, VAR will not be paid for that portion of the service. Broadband internet and other products and services are outlined in the addendum.

2. VAR IS AN INDEPENDENT CONTRACTOR

2.1 The parties acknowledge and agree, for themselves and their affiliates, VARs, and employees, that VAR will at all times be an independent contractor and will remain responsible for all matters related to its own employees and VARs, including compensation, welfare benefits, withholding, workers compensation, and participation in qualified plans. Except to the extent expressly set forth in this Agreement, Broadvoice will have no right to conduct or supervise the day-to-day activities of VAR’s employees, contractors, or VARs. Nothing in this Agreement will be construed to create a partnership, joint venture, or other similar relationship among the parties.

2.2 VAR will be solely responsible for payment of all taxes and/or other fees due as a result of Broadvoice’s payment of Commissions.

2.3 In performing this Agreement, VAR will observe the highest standard of integrity and fair dealing and VAR will do nothing to discredit, dishonor, reflect adversely upon or in any manner injure the reputation or business of Broadvoice.

3. APPOINTMENT IS ON A NON-EXCLUSIVE BASIS

3.1 Broadvoice appoints VAR on a non-exclusive basis as its authorized sales representative to obtain orders for services from Prospects located within the continental United States. VAR will only use the materials approved in advance in writing by Broadvoice or otherwise supplied by Broadvoice.

3.2 VAR's appointment is non-exclusive and Broadvoice reserves the right at any time to offer to any party (including Prospects) the same or different services through its employees or other persons who may be designated or appointed as authorized VARs.

3.3 VARs will not solicit existing customers of Broadvoice without first obtaining Broadvoice's written consent. Representative will not convey to Prospect(s) that the services of Broadvoice are available only from VAR or are available only with another product(s) or service(s) provided by VAR.

4. COMPENSATION

4.1 Broadvoice will pay VAR compensation ("Commissions") determined in accordance with Addendum for all sales generated by VAR, as defined below.

4.2 Broadvoice will pay due and owing Commissions within Thirty (30) days following the end of each monthly period in which the sale is considered qualified.

4.3 A sale by VAR will be a qualified sale if it has been processed through Broadvoice and is accepted by Broadvoice and as a qualified sale. In addition, a sale will only be considered to be qualified if the following criteria are met:

4.3.1 Successful completion of all requisite Broadvoice paperwork;

4.3.2 Verification and approval of contract by Broadvoice order entry or customer service;

4.3.3 Successful completion of the installation of the services by Broadvoice and all payments by the end user customer to Broadvoice.

Without limiting the foregoing, sales to non-creditworthy customers and sales for which Broadvoice does not receive compensation will be deemed not to be a sale and will be subject to commission charge back.

4.4 VAR is subject to charge back provisions in any case whereby Broadvoice incurs bad debt related to a customer brought to Broadvoice by VAR. VAR is responsible for reimbursing Broadvoice for any such charge backs caused by any sales made by the VAR or its representatives.

5. TERM OF AGREEMENT

5.1 The term of this Agreement will be for twelve (12) months commencing on the Effective Date. This Agreement will be automatically renewed in consecutive additional periods of one year each unless terminated by either party in writing at least fifteen (15) days prior to the expiration of the term then in effect.

5.2 In addition, Broadvoice may terminate this Agreement effective immediately in the event of any of the following occurrences:

5.2.1 VAR's insolvency, bankruptcy, receivership or dissolution;

5.2.2 VAR's actual or attempted assignment of this Agreement or any duties under this Agreement to another party without Broadvoice's prior written consent, which shall not be unreasonably withheld, delayed or conditioned;

5.2.3 VAR's material breach of any provision of this Agreement;

5.2.4 VAR's making of misrepresentations about Broadvoice;

5.2.5 VAR's attempted or actual sale of unauthorized services or unauthorized rates;

5.2.6 Any regulatory, judicial or legislative body having jurisdiction over the services provided by Broadvoice issues any order, policy, procedure, ruling, action or mandate that affects in any way the manner, method or terms under which Broadvoice provides the services; or

5.2.7 VAR's death or incapacity if an individual.

6. SUBMISSION OF ORDERS

6.1 VAR will submit orders from Prospects according to the procedures that Broadvoice gives to VAR and on those order forms that Broadvoice provides.

6.2 Broadvoice will have no obligation to pay Commissions on any order that is not made or submitted in accordance with the terms of this Agreement, regardless of whether Broadvoice initially accepted such order.

6.3 Broadvoice may provide VAR with leads of potential sales Prospects, but the provision of such leads does not constitute and will not be deemed as Broadvoice's approval of such Prospects.

7. PRICING

Broadvoice reserves the right to prescribe the pricing and the terms and conditions under which its services are offered and provided. Broadvoice also reserves the right to change its prices and terms and conditions and to discontinue or modify any service offering with no advance notice to VAR or any Prospect ordering service. VAR will not offer rebates, discounts or any other price adjustments without the express written consent of Broadvoice.

8. LIMITATION OF LIABILITY

8.1 THE LIABILITY OF BROADVOICE TO VAR UNDER THIS AGREEMENT IS LIMITED TO THE OBLIGATION TO PAY COMMISSIONS AS DESCRIBED HEREIN.

8.2 BROADVOICE WILL NOT BE LIABLE, IN ANY EVENT, FOR CONSEQUENTIAL, INCIDENTAL, SPECIAL OR INDIRECT LOSS OR DAMAGE OF ANY KIND, OR LOST PROFITS OR OTHER ECONOMIC LOSS, WHETHER OR NOT BROADVOICE WAS ADVISED OF THE POSSIBILITY OF SUCH LOSS OR DAMAGE, OR PUNITIVE DAMAGES, BY REASON OF ANY ACT OR OMISSION IN ITS PERFORMANCE UNDER THIS AGREEMENT.

8.3 BROADVOICE WILL HAVE NO LIABILITY TO VAR FOR COMMISSIONS THAT MIGHT HAVE BEEN EARNED UNDER THIS AGREEMENT BUT FOR BROADVOICE'S DELAY IN ACCEPTING OR PROCESSING ANY ORDER, REFUSAL OF ANY ORDER OR THE INABILITY OR FAILURE OF BROADVOICE TO PROVIDE SERVICES TO ANY PERSON OR ENTITY OR IN THE EVENT OF DISCONTINUATION OR MODIFICATION OF THE SERVICES.

9. INDEMNIFICATION

9.1 VAR agrees to indemnify and hold harmless Broadvoice and its officers, directors, shareholders, employees, VARs, successors, assigns and independent contractors from and against all losses, claims, damages, liabilities or expenses of any description, including but not limited to reasonable attorneys' fees and costs and allocable costs of in house legal counsel, arising out of VAR's acts or omissions, or those of VAR's officers, directors, partners, employees, VARs or other representatives, if any, including but not limited to misrepresentation of prices or services of Broadvoice or the payment or nonpayment of any sums to Prospects or other third parties. VAR agrees to promptly defend against any of these losses, claims, damages, liabilities or expenses but will not settle without consulting Broadvoice and obtaining Broadvoice's prior written consent. VAR must also allow Broadvoice to participate in the defense. VAR will immediately notify Broadvoice of the commencement or threatened commencement of any action, suit or proceeding, and of the issuance or threatened issuance of any order, writ, injunction, award or decree of any court, agency or other governmental instrumentality involving VAR's activities under this Agreement or that may affect VAR's ability to perform its obligations hereunder.

9.2 VAR and Broadvoice agree to indemnify and hold harmless the other from and against any claim of any third party, including but not limited to reasonable attorneys' fees and costs and allocable costs of in house legal counsel ("Claim"), relating to damage to tangible property or bodily injury, or wrongful death, to the extent such Claim arises as a result of the sole negligence or willful misconduct of the respective indemnifying party, its employees, VARs, or contractors in connection with this Agreement.

10. JURISDICTION, VENUE, AND JURY WAIVER

This Agreement is made in Winnetka, California. This Agreement shall be interpreted and construed according to the laws of California excluding any such laws that might direct the application of the laws of another jurisdiction. The federal and state courts located in Los Angeles County, California shall be the only courts with jurisdiction to hear disputes under this Agreement. Broadvoice and VAR each waive trial by jury in any civil actions or proceedings that are brought by either of the parties under this Agreement.

11. FORCE MAJEURE

Neither party will be liable for delays in performance or for failure to perform when such delay or failure results from a cause beyond its reasonable control. Such causes include, but are not limited to, acts of God, acts of any public enemy, acts or failures to act by the other party, acts of civil or military authority, governmental priorities, strikes or other labor disturbances, hurricanes, earthquakes, fires, floods, epidemics, embargoes, war, riots, power losses and electromagnetic interference.

12. NO WAIVER

Failure or delay on the part of either party to exercise any right, power or privilege under this Agreement will not operate as a waiver thereof. Neither party may rely on any oral waiver of any provision of this Agreement.

13. NOTICE

All notices, requests, demands and other communications required or permitted hereunder shall be in writing and shall be given by: (a) hand delivery; (b) first class, registered or certified mail with postage prepaid; or (c) overnight receipted courier service. Notices sent to VAR must be sent to the address first given above and notices sent to Broadvoice must be sent to the address set forth below, or such other address as may hereafter be designated in writing by either party. Notices given in accordance with subpart (b) shall be deemed delivered three days from the date of mailing. Notices given in accordance with subparts (a) or (c) of this Section shall be effective upon receipt or when receipt is refused.

Teutonic Holdings, LLC

20847 Sherman Way
Winnetka, CA 91306
Phone: 818-264-4400
Attn.: Doreen Paisano

14. MISCELLANEOUS

14.1 The failure of either party to give notice as required hereunder or to enforce or insist upon compliance with any term or condition of this Agreement shall not constitute a waiver of any right, term or condition of this Agreement.

14.2 The parties agree that if either party to this Agreement brings any civil action related in any manner to this Agreement, the prevailing party in any such civil action shall recover all of its reasonable attorneys' fees and litigation expenses incurred from the non-prevailing party.

14.3 If any provision of this Agreement is invalid or unenforceable under applicable law, the provision shall be ineffective only to the extent of such invalidity, without affecting the remaining parts of the provision or the remaining provisions of this Agreement. VAR and Broadvoice agree to negotiate any such invalid or unenforceable provision to the extent necessary to render such part valid and enforceable.

14.4 This Agreement, including Exhibit A hereto, constitutes the entire agreement between the parties relating to the subject matter hereof, and supersedes any prior oral and/or written agreements and/or representations relating to such subject matter.

14.5 Those Sections of this Agreement that by their nature should survive the termination or expiration of this Agreement, will survive the termination or expiration of this Agreement.

14.6 This Agreement may be executed in one or more counterparts, each of which will be deemed an original, and all of which when taken together will constitute one and the same instrument. This Agreement may be executed by facsimile signature, and any such facsimile signature by any party hereto shall be deemed to be an original signature and shall be binding on such party to the same extent as if such facsimile signature were an original signature.

IN WITNESS WHEREOF, by the authorized signatures below, the parties have executed this Agreement.

VAR Company Name: _____

Signature: _____ **Title:** _____

Name: _____ **Date:** _____

Broadvoice

Signature: _____ **Title:** Vice President of Business Sales

Name: Shawn Jones **Date:** _____

Addendum: A

25% of the monthly recurring Voice MRC at Standard Pricing proposed by Broadvoice and paid by the Prospect:

If Special Pricing is required, and authorized by Broadvoice when agreed to by the VAR, commissions will be reduced in a “one off” occurrence per an agreed to amount to help WIN the business.

Broadvoice services include but are not limited to:

Voice Services	
Cloud PBX Monthly Recurring Revenue	25%
SIP Trunking Monthly Recurring Revenue	25%
Broadband/Internet	
DSL/Cable	12%
EOC	12%
Fiber	12%
Hardware	
Phones	0%
Routers/Switches	0%

VAR Signature: _____

Request for Taxpayer Identification Number and Certification

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

Print or type See Specific Instructions on page 2.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification; check only one of the following seven boxes: <input type="checkbox"/> Individual/sole proprietor or single-member LLC <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) ▶ _____ Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input type="checkbox"/> Other (see instructions) ▶ _____	
	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>	
	5 Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	6 City, state, and ZIP code	
	7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

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

Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

Social security number											
				-			-				
or											
Employer identification number											
						-					

Part II Certification

Under penalties of perjury, I certify that:

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

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 3.

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

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

Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/fw9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding? on page 2.

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?* on page 2 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 persons 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 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, 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 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 *Exempt payee code* on page 3 and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships* above.

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* on page 3 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, list first, and then circle, the name of the person or entity whose number you entered in Part I of 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 in line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box in line 3.

Limited Liability Company (LLC). If the name on line 1 is an LLC treated as a partnership for U.S. federal tax purposes, check the "Limited Liability Company" box and enter "P" in the space provided. If the LLC has filed Form 8832 or 2553 to be taxed as a corporation, check the "Limited Liability Company" box and in the space provided enter "C" for C corporation or "S" for S corporation. If it is a single-member LLC that is a disregarded entity, do not check the "Limited Liability Company" box; instead check the first box in line 3 "Individual/sole proprietor or single-member LLC."

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space in 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.

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. 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 this page), 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 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. You can get Forms W-7 and SS-4 from the IRS by visiting IRS.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, 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 items 1, 4, or 5 below 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 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), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.** You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

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

*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, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

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

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

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

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

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

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

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

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

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

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. 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.