



## UPDATED AGENCY FILE

Please return the following information to our office:

- Producer Information Sheet
- Producer Agreement
- W-9
- Copy of Agency Business DOI License
- Copy your Agency E&O Declarations Page (Named insured should match the Legal Agency name)

To be completed by Company:  
Producer ID: \_\_\_\_\_

## PRODUCER INFORMATION SHEET

Agency Name: \_\_\_\_\_

Legal Company Name: \_\_\_\_\_

\*\* (Legal Name should match W-9, first & last page of the Producer Agreement, E&O Dec page, & Agency Business License)\*\*

Principal Contact: \_\_\_\_\_

Agency Address 1: \_\_\_\_\_ City: \_\_\_\_\_

Agency Address 2: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Mailing Address 1: \_\_\_\_\_ City: \_\_\_\_\_

Mailing Address 2: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Telephone No.: \_\_\_\_\_ Fax No.: \_\_\_\_\_

Web Address: \_\_\_\_\_

Agency Email Address: \_\_\_\_\_

(A)  Individual Proprietorship  Partnership  Corporation

(B) Tax Identification Number (required): \_\_\_\_\_

(C) Principal(s); Officers and Agency Associates:

| Name  | Title | Email Address |
|-------|-------|---------------|
| _____ | _____ | _____         |
| _____ | _____ | _____         |
| _____ | _____ | _____         |
| _____ | _____ | _____         |
| _____ | _____ | _____         |
| _____ | _____ | _____         |

(D) Other business interest of Principals: \_\_\_\_\_

(E) Total annual volume of your Insurance Businesses: \$ \_\_\_\_\_

% of total volume that is Brokerage Business: \_\_\_\_\_% (business placed by you in  
Which you use a company that has not appointed you as a Limited Insurance Representative.)

(F) How long in business? \_\_\_\_\_

(G) Companies Represented: \_\_\_\_\_

(H) Do you have Errors & Omissions Coverage?  Yes  No

\*\* (PLEASE ATTACH CURRENT DEC PAGE SHOWING \$1M IN COVERAGE)\*\*

(I) Name and Address of your Bank:

Name: \_\_\_\_\_ City: \_\_\_\_\_

Address: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Additional contacts you would like to list:

Accounting Contact: \_\_\_\_\_

Marketing Contact: \_\_\_\_\_

Other: \_\_\_\_\_





## PRODUCER AGREEMENT

This Agreement is made in duplicate the \_\_\_\_\_ day of \_\_\_\_\_, 202\_, by and between Special Insurance Services, Inc. dba SPRISKA Brokerage, and its Affiliates of Springfield, IL (hereinafter called "SPRISKA"), and \_\_\_\_\_ (hereinafter called "Producer") of \_\_\_\_\_ State of \_\_\_\_\_. When used in this Agreement, the term "Producer" means the person or entity designated above. The terms "you" and "your" mean the Producer. The terms "we," "us" and "our" mean Special Insurance Services, Inc.

### ARTICLE I. AUTHORITY

SPRISKA authorizes the Producer to solicit on behalf of SPRISKA applications for policies as authorized by SPRISKA. Notwithstanding this or any other provision of this Agreement, you shall have no authority, actual or apparent, to underwrite or bind insurance coverage relating to any applications for insurance under this Agreement, and we shall have the sole underwriting and binding authority for all such applications.

### ARTICLE II. INDEPENDENT CONTRACTOR STATUS

Producer is at all times under this Agreement an independent contractor. Nothing in this Agreement is intended to create an; (i) employer-employee relationship; or (ii) agency between you and us. You are an independent contractor, and as an independent contractor you will not represent to anyone that you are, were or will be an employee of ours. You shall be free and are expected to exercise your own judgment and discretion in the conduct of your business subject to this Agreement and the requirements of law.

Producer is responsible for filing required returns and paying obligations incurred under the Federal Insurance Contributions Act (FICA), Federal, State and Local Income Tax Laws, and other taxes, licenses and permits as may be required by virtue of the nature of Producer's business. Because of Producer's independent contractor status, SPRISKA is not responsible for any such taxes and no withholding taxes will be withheld from any commissions to be paid by SPRISKA to Producer. SPRISKA will transmit to government tax authorities any notice of commissions paid to Producer as may be required by law or regulation to be given.

### ARTICLE III. COMMISSIONS

SPRISKA shall pay the Producer a commission as a percentage of the premiums written and paid for under this Agreement per Addendum A Your commission tier will be 1\_. SPRISKA will not reduce the commission rates on any tier any more frequently than once in a calendar year, and then only after ninety (90) days written notice to Producer. Any changes in rates or amounts of commissions or the manner in which commissions are calculated shall be applicable to all insurance policies issued or renewed on or after the effective date of such change. Nothing in this Agreement shall be construed to prohibit you and us from negotiating rates or amounts of commissions or the manner in which commissions are calculated to be applicable to individual policies of insurance as may be allowed by law.

SPRISKA will have an immediate and continuing possessory lien on all commissions not yet paid Producer to secure payment of (a) any moneys in Producer's possessions or control belong to SPRISKA, or (b) any indebtedness of Producer at any time owing to SPRISKA.

The Producer shall pay SPRISKA a return commission at the same rates as originally paid by SPRISKA to Producer on any return premiums, including return premiums on cancellations ordered or made by

SPRISKA, irrespective of whether any such refunds occur during the term or following termination of this Agreement.

You agree that you are solely responsible for disclosing to the extent any such disclosure is required by applicable law or regulation to your clients and prospects any commissions, overrides, bonuses, fees or other forms of compensation or incentive that we provide you (collectively referred to hereinafter as "Compensation"). You also agree that you are solely responsible for complying with any requirement of applicable law or regulation with respect to obtaining acknowledgement or consent of such clients and prospects to the payment of the Compensation.

## **ARTICLE IV. PRODUCER DUTIES AND RESPONSIBILITIES**

### **Producer agrees to perform the following duties:**

1. Producer will abide by the manuals, rules, regulations, specific instructions, and any other written or oral communications given to the Producer from time to time;
2. Promptly submit all applications, inquiries, renewal requests, endorsement requests, bind orders, and premium payments to SPRISKA;
3. Hold all premiums received by Producer for any insurance policy bound by us pursuant to this Agreement in a trust account in a bank insured by the Federal Deposit Insurance Corporation until paid to SPRISKA. The Producer agrees to pay to SPRISKA all premiums accruing on insurance written under this Agreement, whether or not collected by the Producer from the insured;
4. Pursue loss control recommendations vigorously in order to secure compliance with same by insureds, and promptly comply with our requests for information on the status of these requests;
5. Maintain an appropriate facility and staff, which advance our objectives and are capable of providing adequate policyholder service and satisfaction;
6. Keep accurate, current records of all insurance transactions written under this Agreement including: all original signed applications, selections and rejections of optional coverages, and other documents as legally required for all insurance transactions written under this Agreement. The records will be accessible to our representative during Producer's normal business hours, while this Agreement is in force and for at least three years thereafter, or as long as statutorily required whichever is greater;
7. Notify SPRISKA prior to any change of ownership. Unless terminated sooner under another provision of the agreement, this Agreement shall terminate automatically on the effective date of the sale, transfer, consolidation, or affiliation of Producer's business with another firm unless prior written consent for such change is obtained from us;
8. Maintain in full force and effect at all times during the continuation of this Agreement errors and omissions policy of insurance, covering the Producer, each of your employees, sub-producers or anyone else acting on your behalf with minimum limits of liability of at least \$1,000,000 through an acceptable insurer with annual evidence provided to SPRISKA;
9. Not advertise or publish material using the SPRISKA name, SPRISKA logo, SPRISKA carrier affiliates name or logo, and/ or registered trademarks without prior written approval;
10. Provide notice of any commitment to liability, binder, and/or application for any policy to be issued shall be mailed, faxed, electronically transmitted, to SPRISKA at its principal place of business before the date on which the insurance is effective;
11. Use all reasonable efforts to ensure that applications contain complete and accurate information;

12. That, at all times during the term of this Agreement you shall be duly licensed as an insurance Producer in each State where you solicit applications for policies of the types of insurance arising hereunder. You agree that in the event acceptable evidence of relevant current licensing is not on file with us, we shall have the right, title and interest in commissions paid or otherwise due you;
13. That you will provide to us documentation sufficient to demonstrate that you hold all such proper Producer licenses.
14. That all solicitations and submissions by you hereunder shall be in accordance and compliance with all relevant federal, state and local laws and regulations;
15. Promptly report each claim, loss or losses, suit, summons or complaint and immediately refer to us any inquiry or report concerning any claims, notices of loss, or any other loss that you may receive; and
16. Cooperate with us, our adjusting firms and attorneys in the investigation, adjustment, settlement, or payment of any claim, or any other response thereto; provided however, you shall have no authority to adjust, settle, compromise or pay any claim or to appoint, retain or engage any adjuster or attorney to represent us regarding any claim without prior written consent,

## **ARTICLE V. SPRISKA DUTIES AND RESPONSIBILITIES**

### **SPRISKA agrees to:**

1. Promptly issue and/or deliver all policy contracts, forms and endorsements;
2. Promptly adjust or arrange for the adjustment of all claims;
3. Notify you of any material change to any policy or renewal;
4. Promptly pay you commissions;
5. Comply with all applicable laws relating to the performance of this Agreement, including without limitation, regulatory, privacy, and anti-steering laws;
6. Promptly underwrite and quote all applications for insurance received from Producer, and/or advise of its intention to decline to offer a quotation for an application received;
7. Fulfill our obligations under our underwriting requirements, policies and renewals; and
8. Will not use, in any commercial manner, the names, logos, trademarks or other intellectual property of the Producer without the prior written consent of the Producer.

## **ARTICLE VI. PREMIUM COLLECTION**

### **1. AGENCY BILLED**

SPRISKA will issue the Producer an invoice at the time coverage is bound. On the first business day of each month, SPRISKA will furnish a statement of account covering all open invoices and other related transactions for the previous month(s). The Producer shall remit to SPRISKA the total amount due within thirty (30) days after the month covered by the statement.

### **2. DIRECT BILLED**

All policies set up on a direct bill basis for which the responsibility for billing your insured premiums owed rests with the company issuing said policy the following procedures shall apply:

- A. All requests for coverage bound and/or policy issuance shall be forwarded to SPRISKA. The deposit premium without deduction for commission shall be payable and forwarded to the issuing carrier as instructed by SPRISKA.
- B. SPRISKA will furnish to the Producer a monthly commission statement and forward payment for the amount of commission due you (net of amounts owed us by you).

## **ARTICLE VII. OWNERSHIP OF BUSINESS**

Producer is entitled to the ownership, use and control of expirations and renewals for business covered under this Agreement. If this Agreement is terminated for any reason, SPRISKA at its sole discretion may, or may not continue and/or renew policies for your insureds except as may be required by law, or as mutually agreed upon. Upon the effective date of the termination of this Agreement, the Producer relinquishes all right or claims to subsequent renewals, additional premiums or commission thereon.

Nothing in this Agreement shall be construed as limiting or restricting the right of SPRISKA or its carrier partners to cancel or non-renew any policy or policies or contracts of insurance issued under this Agreement, and SPRISKA reserves the right to withdraw authority from the Producer to write any particular line of insurance and to decline to accept any particular risk or class of risk without previous notice.

## **ARTICLE VIII. TERMINATION**

**This Agreement is terminable as follows;**

1. By you or by us, for any or no reason, upon not less than ninety (90) days' advance written notice to the other party.
2. By us, immediately upon written notice to you in the event that any public authority suspends, revokes, or refuses to renew any of your Producer licenses.
3. By us, immediately upon written notice to you in the event you fail to pay us when due any amount required to be paid pursuant to this Agreement or you otherwise breach any other provision of this Agreement.
4. By us, immediately upon written notice to you in the event of any merger, sale, transfer or assignment of the ownership, business or assets of yours.
5. By us, immediately upon written notice to you in the event of your insolvency, bankruptcy, assignment for the benefit of creditors, abandonment, willful misconduct, abuse of authority, fraud or material misrepresentation.
6. In case this Agreement is terminated, neither party shall have any claim upon the other for loss of prospective profits, or damage to the business arising there from, nor for commissions except as otherwise provided in this Agreement.

It is agreed that commissions or return commissions as the case may be, shall be allowed on cancellations, or endorsements made after the time of cancellation of this Agreement, applying to any policy of insurance for which any original commission was allowed.

In the case SPRISKA shall find it necessary to perform any duty otherwise imposed on the Producer under this Agreement, the Producer shall be liable for the cost incident thereto. It is further understood and agreed that upon the termination of this Agreement no charge shall be made by the Producer for service in the settlement of your accounts or in winding up the affairs of the business of SPRISKA in your hands.

## **ARTICLE IX. HOLD HARMLESS**

1. We agree to indemnify and hold you harmless from and against any and all loss or damage (including reasonable attorneys' fees and costs of litigation) if such loss or damage is caused by our error or omission in the preparation, handling or servicing of insurance which was submitted pursuant to this Agreement; provided, however, in no event shall we be liable for actual, special, exemplary, consequential or punitive damages if you in any way caused, contributed to or compounded such damages or liability.

2. It is a condition precedent to our above indemnity that you shall notify us promptly and in writing whenever you shall become aware of a claim or the commencement of a lawsuit against you based on our alleged error or omission in whole or part. We shall have the right to defend any such claim or action with counsel of our own choosing. In the event we elect not to defend the claim or action, you shall be entitled to assume your defense with legal counsel satisfactory to you; provided, however, that you shall not admit liability, make any payment or incur any cost without our written consent, except at your own expense without indemnification from us.
  
3. You agree to indemnify and hold us harmless against and to pay as incurred on our behalf any and all payment, penalties, judgments, damages, settlements, interest charges, costs and expenses, including reasonable fees and expenses of attorneys chosen by us (collectively referred to hereinafter as "Losses") if such Losses are caused by you, your employees, sub-agents, or anyone else acting on your behalf due to your error, omission or intentional or willful act.

## ARTICLE X. ASSIGNMENT AND SEVERABILITY

This Agreement shall not be assigned by you in whole or in part, to any person or entity without our prior written authorization. We shall have the right to assign or transfer our rights and obligations under this Agreement automatically to any subsidiary, affiliate, or successor. If any provision of this Agreement is held to be invalid, illegal or unenforceable, that action shall not affect or impair, in any way the validity, legality or enforceability of any other provision of this Agreement or the remainder of this Agreement as a whole.

## ARTICLE XI. MISCELLANEOUS

This Agreement shall not become effective until accepted by an executive officer of SPRISKA.

This Agreement shall be enforced according to the laws of the State of Illinois, and any actions related to the Agreement shall be argued in the 7<sup>th</sup> Judicial Court, Sangamon County, Illinois.

IN WITNESS WHEREOF, this Agreement has been executed in duplicate by the parties hereto, the day and year first above named.

|  |   |
|--|---|
| To be completed by Company:<br><br>SPECIAL INSURANCE SERVICES, INC.<br>dba SPRISKA BROKERAGE | PRODUCER:<br><br><hr style="border: 0; border-top: 1px solid black;"/> <small>(Legal Business Name)</small> |
| Signature:   | Signature:  |
| By:  | By:   |
| <small>(Printed Name)</small>  | <small>(Printed Name)</small>   |
| Title: _____   | Title: _____  |



# Request for Taxpayer Identification Number and Certification

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

|   |   |   |
|---|---|---|
| <b>Print or type<br/>See Specific<br/>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 ▶ |
|------------------|----------------------------|--------|

## 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)   | The grantor-trustee <sup>1</sup>  |
| b. So-called trust account that is not a legal or valid trust under state law   | 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.