



RESELLER APPLICATION & AGREEMENT

SIGN and INITIAL Scan All PAGES Fax or email to: reseller@eprocessingnetwork.com

Full Business Name Doing Business As (ePN use only) RESELLER Number

Street Address	City/State/ZIP Code	Business Website Address (URL)	
Billing Address (if different from above)	City/State/ZIP Code	Type of Entity (Corp, LLC, Partnership, Proprietorship)	
Type/Description of Business	Business Email Address	Contact First & Last Name	
Business Telephone	Business Fax	Mobile Telephone	Years in Business
Processor/ISO Affiliation - (Elavon, FD/ignite, FDC, Global, TSYS, Heartland, other)			Federal Tax ID (EIN or SSN)
Bank Name			
Branch Address/City/State/ZIP Code			
Bank Routing Number (9 Digits)		Checking Account Number	

The following Reseller Agreement ("Agreement") is hereby effective as of the date and signature below by eProcessing Network, LLC (hereinafter eProcessing Network) by and between the business entity listed above (hereinafter known as "RESELLER").

Print Business Name: _____

Print Principal or Corporate: _____

Principal or Corporate Officer Signature: _____ Date: _____

eProcessing Network, LLC

_____ Date: _____

By: Steven V. Sotis, President

eProcessing Network, LLC

NOW, THEREFORE, it is agreed:

1. NON EXCLUSIVE APPOINTMENT

RESELLER is hereby appointed a nonexclusive sales organization of the services provided by eProcessing Network ("the Services") for sale in the United States pursuant to this Agreement. RESELLER accepts such appointment and agrees to serve as a sales organization of the Services to end users as provided herein. This Agreement is not exclusive to RESELLER, and eProcessing Network reserves the unrestricted right to sell, license, market and distribute the Services and value add versions.

2. PRICES, DISCOUNTS AND ORDERING OF SERVICES

- a) The terms for the Services, including prices and discounts, as set forth in the Schedule A pricing table are subject to change, and will take effect with written notice to RESELLER thirty (30) days in advance of the effective date of such a change.
- b) All orders are subject to acceptance by eProcessing Network.
- c) The RESELLER agrees to pay the setup fee for each account at the time of setup via credit card or ACH debit (ACH Debit requires separate approval form, available at http://www.eProcessingNetwork.com/ach_debit.html).
- d) Annual Regulatory and Compliance fees for Merchant Direct Bill (ePN bills merchant monthly) are invoiced on January 1st of each new year and Reseller Direct Bill (ePN bills reseller the merchant's monthly ePN fee) are invoiced on May 1st of each year.
- e) All accounts setup by the RESELLER as Direct Bill, eProcessing Network will debit via ACH the RESELLER's bank account on the 1st of each month for the monthly and transaction fees associated with those accounts and provide the RESELLER with a detail report support the aggregated ACH debit.
- f) eProcessing Network agrees to pay residuals to RESELLER based on the buy rates established in the Schedule A pricing table. The buy rate is the base fee for gateway / hosting access / per transaction fees and annual PCI Compliance fees. The residual is the difference between the amount charged to and collected from the Merchant. Residuals will only be paid if collected from the Merchant and will be paid by the twentieth (20th) day of the month following the end of the month of collection from the merchant.

3. CONFIDENTIALITY

In fulfilling the terms of this Agreement, the parties herein may have access to confidential, proprietary or trade secret information. The receiving party agrees that it will not use, disseminate or reveal any confidential information or trade secrets of the other, including any customer list, business or marketing plans, financial information, specifications, software programs, source codes or any other information compiled by or on behalf of eProcessing Network. Confidential information does not include information, which becomes generally available to the public other than as a result of disclosure by the representative of eProcessing Network. For the purposes of this Agreement the term "confidential information" means any and all confidential and proprietary data and information created or belonging to eProcessing Network which has value to and is not generally known by the competitors or potential competitors of eProcessing Network now or hereafter or disclosed to the representative of eProcessing Network.

4. RESELLER ACTIVITIES

In connection with the performance of its obligation in this Agreement, the RESELLER agrees to:

- a) Perform all obligations in this Agreement in a professional and businesslike manner that will reflect favorably on eProcessing Network.
- b) To use best efforts to stay current with respect to information concerning the services provided by eProcessing Network and to ensure its Merchants are either informed or within industry security standards such as compliance for TLS 1.2 and above, EMV, PCI, and QIR.
- c) Where appropriate, attend and participate in eProcessing Network training with respect to sales and services provided.
- d) Assume all liabilities for any fees, dues or assessments on Reseller by the Associations for any reason.
- e) Ensure that all associates are properly trained and submit to follow all procedures provided before being allowed to sell the services of eProcessing Network.

5. eProcessing Network TECHNICAL AND SALES SUPPORT

eProcessing Network will provide reasonable and necessary technical assistance to RESELLER to effectively carry out the terms and obligations of this Agreement and the promotion of services provided to customers. RESELLER will be provided promotional and technical information to aide in assisting the services sold.

6. LIMITED WARRANTIES

- a) eProcessing Network warrants the ownership of or otherwise has the right to license the Services and otherwise perform the obligations as set forth within this Agreement.
- b) eProcessing Network warrants that for a period of six (6) months following the fulfillment of Services, the Services will perform the functions according to eProcessing Network's current product specifications document with respect to such Service.
- c) In the event of a warranty breach as set forth herein, the RESELLER's sole remedy, and eProcessing Network's sole liability, will be that eProcessing Network must promptly repair the Services in accordance with the warranty, or at eProcessing Network's election, refund the purchase price based on pricing as set forth in Schedule A.

7. DISCLAIMER OF WARRANTIES

- a) The warranties of eProcessing Network as set forth herein are exclusive and in lieu of all other warranties, whether expressed or implied, including any warranty of Merchantability, and shall not involve any element of credit for any other purposes and shall not be subject to any defense, dispute offset or counterclaim which may be raised under the Consumer Credit Protection Act or other relevant state or federal statutes or regulations.
- b) In no event shall eProcessing Network be liable to RESELLER or MERCHANT for incidental, consequential or special damages including, without limitation, loss of profits or data with a claim by reason of breach of warranty or based on contract, strict liability or otherwise, regardless of whether eProcessing Network has been advised of the risk of such damages in advance.

8. LIMITATIONS OF LIABILITY; INDEMNIFICATION; DUE CARE

- a) eProcessing Network shall have no liability for any negligent design of any services, software or equipment used for the purposes as set herein.
- b) eProcessing Network shall have no liability for any chargeback or other loss related issues due to EMV compliance or other industry security measures imposed by the Brands or Processors.
- c) RESELLER agrees to indemnify and hold harmless eProcessing Network from all liability, loss and damage, including reasonable attorney's fees and costs, which may arise as a result, whether direct or indirect, of an act or failure to act or the breach of any warranty pursuant to the terms of this Agreement.

- d) eProcessing Network will use due care in providing services covered by this Agreement and the performance of all services called for in this Agreement shall be consistent with industry standards.
- e) eProcessing Network shall have no liability for any losses or chargebacks arising out of the delay or interruption of its performance of obligations under this Agreement due to any acts of God, acts of civil or military authorities, civil disturbances, wars, strikes or other labor disputes, fires, transportation contingencies, interruptions in telecommunications, utility, Internet services or network provider services, acts or omissions of a third party, infiltration or disruption of the eProcessing Network Services by a third-party by any means, including without limitation, DDoS attacks, software viruses, Trojan horses, worms, time bombs or any other software program or technology designed to disrupt or delay the eProcessing Network, or other catastrophes or any other occurrences which are beyond such parties' reasonable control (each a "Force Majeure Event"), provided that the party delayed provided that the Party delayed will provide the other Party notice of any such delay or interruption as soon as reasonably practicable, will use commercially reasonable efforts to minimize any delays or interruptions resulting from the Force Majeure Event and in no event will any failure to pay any monetary sum due under this Agreement be excused for any Force Majeure Event.

9. RELATIONSHIP OF PARTIES

It is agreed and understood that the relationship between the parties is solely that of an Independent Contractor and that the RESELLER is not an agent, partner or joint venture with eProcessing Network and has no authority to execute the Agreement on eProcessing Network's behalf or to alter the terms herein without prior written approval from eProcessing Network.

10. eProcessing Network's DISPLAY OF MATERIALS; TRADEMARKS

- a) RESELLER agrees to prominently display the promotional materials provided by eProcessing Network. eProcessing Network hereby grants a limited, nonexclusive right to use eProcessing Network's promotional materials and use of any trade name, trademark, service mark or logo type ("mark") associated with eProcessing Network.
- b) RESELLER shall not make or permit the alteration or removal of any identifying marks placed by eProcessing Network on or within the Software program or any product. Trademarks and Display Materials shall be limited to informing the public of eProcessing Network's use in the place of business.
- c) RESELLER will not use eProcessing Network trade names or abbreviations (with the exception of a logo or mark or graphic design provided by eProcessing Network which indicates RESELLER is an authorized seller of the services) in RESELLER's corporate title, name, or in any other fashion that might result in confusion as to separate and distinct identities of eProcessing Network and RESELLER.
- d) RESELLER recognizes and acknowledges eProcessing Network's ownership and title to the Licensed Marks and the goodwill, which accrues because of RESELLER's use of such marks, will become the property of eProcessing Network. RESELLER agrees not to contest or take action in opposition to any trademarks, service mark, trade name or logo of eProcessing Network or to use, employ or attempt to register any mark or trade name which is similar to any mark or name of eProcessing Network.
- e) Upon the expiration or early termination of this Agreement, the license granted to RESELLER in the Licensed Marks shall immediately terminate and RESELLER shall immediately cease and desist all use of the Licensed Marks.

11. TERM; TERMINATION

- a) This Agreement shall become effective upon acceptance by eProcessing Network and continue for a Term ending one (1) calendar year from said date. Thereafter, the Agreement will automatically renew for one-year periods unless terminated by any party upon thirty (30) days written notice. b) RESELLER agrees that in the event that RESELLER has failed to pay any amount when due or is in breach of default of any other material obligation as set forth herein in this Agreement, then eProcessing Network may notify RESELLER and if RESELLER has not paid the entire amount due or cured its other breach or default following such notice, then eProcessing Network may elect to terminate this Agreement and all residuals will be immediately forfeited.
- c) eProcessing Network reserves the right to monitor the practices of any RESELLER to determine if any practices are detrimental to the achievement of eProcessing Network's business objective and overall marketing strategy. RESELLER agrees that eProcessing Network, at its sole discretion, may immediately terminate for cause a RESELLER as a result of such determination. For purposes of this section 11c the term "cause" shall mean: (i) a breach of this Agreement; (ii) engaging in fraudulent activity or misrepresenting eProcessing Network; (iii) rendering a negative impact on the quality of services provided by eProcessing Network and (iv) engaging in any activity, either directly or indirectly which is competitive with the products and/or services provided by eProcessing Network.
- d) Upon termination with cause, eProcessing Network reserves the right to withhold future residual income to offset damages, if any. e) If eProcessing Network is unable to deposit RESELLER residuals after two (2) attempts and if eProcessing Network is unable to contact the RESELLER via email or telephone after sixty (60) days, then all RESELLER merchant accounts will immediately become "ePN house accounts" and all unpaid and future residuals will be immediately terminated.
- f) If RESELLER fails to provide at least one (1) approved merchant to eProcessing Network in any one hundred eighty (180) day time period, then the RESELLERs residuals under this Agreement will terminate twelve (12) months later and no further residuals will be payable to RESELLER under this Agreement.

12. NOTICES

All notices and other communication required or permitted under this Agreement shall be deemed delivered when either mailed and registered first class, postage prepaid, or emailed with return receipt requested or by FedEx or UPS carriers with signature required to the address below:

eProcessing Network, LLC
1415 North Loop West, Suite 1185
Houston, Texas 77008
Attn: President
Email: ssotis@eprocessingnetwork.com

13. BINDING EFFECT GOVERNING LAW; JURISDICTION and VENUE

Any action or proceeding on this Agreement by or against eProcessing Network shall be initiated and maintained under the jurisdiction of the State of Texas with venue in the courts of Harris County, in which case this Agreement shall be construed and governed by the laws of the State of Texas. If any provision of this Agreement shall be held to be invalid, illegal or unenforceable, the remaining provisions shall remain in effect.

14. FINAL AGREEMENT

This Agreement terminates and supersedes all prior understanding or agreement on the subject matter herein.

15. HEADINGS

All section headings contained herein are for descriptive purposes only and the language of such section shall control.

SCHEDULE A RESELLER AGREEMENT BUY RATES

ACCOUNT TYPES				
Account Type	Setup	Monthly	Transaction Fee (first 250/mo)	Transaction Fee (over 250/mo)
Internet Basic / eCommerce	\$19.00	\$10.00	\$0.00	\$0.05
Online Terminal Only	\$10.00	\$5.00	\$0.05	\$0.05
ePNMobile Pro License Includes Online Terminal See Reader options under Hardware Additional ePNMobile License	\$19.00	\$8.00 1 st License	\$0.05	\$0.05
	\$19.00	\$2.95	\$0.05	\$0.05
Master Processing Account	\$35.00	\$8.00	Includes (2) sub accounts. Each additional sub account is \$4.00 per month. For Merchants who want to process transactions and access reporting on multiple gateway accounts through one Username and password.	
Master Reporting Account	\$25.00	\$5.00	Includes (2) sub accounts. Each additional sub account is \$2.50 per month. For Merchants who want to access reporting on multiple gateway accounts with one Username and password.	
OPTIONAL SERVICE / SOLUTIONS				
Service / Solution	Setup	Monthly	Description	
ePNPFG (Payment Form Generator) Hosted Payment Pages and HTML generator.	\$24.95	\$12.50	Create secure payment forms that we host. You can host several payment forms at once and each has their own unique URL. This unique URL that can be shared, in emails, on printed invoices, and added as a menu link on your current website. If you prefer to host the page yourself you can also download the HTML code for your website.	
ePNSecure Card	\$9.95	\$5 / \$2	Enables Online Terminal NFC/EMV/MSR/PIN Debit (1) license per PC, unlimited.	
LEVEL III Auto-populating Enhanced Data	\$24.95	\$12.95	Available through TSYS, Fiserv North, Rapid Connect & Elavon platforms only. Includes CDM & Inventory.	
ePNJPOS v4 [EMV] (Retail/MoTo /Multi-user) (Includes all future software upgrades & QIR Tier 4 Merchant Registration) Additional Software Install License	\$19.95	\$3.00 1 st License	Compatible with Windows versions 7, 8.1 & 10. Can be added to any account type; (1) license per PC, unlimited. To accept NFC/EMV/MSR please refer to optional hardware below.	
	\$19.95	\$1.00		
ePNCDM Customer Data Manager	FREE	\$5.00	Compatible with Online Terminal, Internet Basic, and JPOS v4.	
ePNCDM Advanced	FREE	\$12.50	Web Integration works with DBE and TDBE.	

Pricing and Buy Rates effective date of this agreement and are subject to change with 30-day notice. Disclosure to parties not under contract to eProcessing Network, LLC is strictly prohibited.

OPTIONAL SERVICE / SOLUTIONS

Service / Solution	Setup	Monthly	Description
ePNMobile Add to Online Terminal Only or Internet Basic gateway Additional License	\$9.95	\$3.00 1 st License	Please refer above to ePNMobile Pro specifically for ePNMobile only pricing.
	\$9.95	\$1.85	
Service Fee For ePNMobile or ePNJPOS	\$25.00		Extends functionality of existing ePNMobile or ePNJPOS license.
ePNCash Discount For ePNMobile or ePNJPOS	\$25.00	\$5.00	Compatible with ePNJPOS v4 and ePNMobile.
ePNTimeSheets For ePNMobile or ePNJPOS	FREE	\$9.00	The per employee monthly fee will be applied for each employee ePNTimeSheets under this account. The base service includes 1 employee. This service that can be utilized through the Merchant Support Center, ePNJPOS, and ePNMobile. It also supports IIF downloads that can be uploaded to QuickBooks Desktop.
Each Additional Employee	FREE	\$6.00	
ePNSync Online for QuickBooks Online(QBO)	\$29.95	\$3.00	Imports Internet, POS, Mobile and Recurring Transactions processed through eProcessingNetwork directly into QuickBooks® Online via the web browser
ePNPlugin v4 (includes all future software upgrades & QIR Tier 4 Merchant Registration) Additional Software Install License	\$29.95	\$5.00 1 st License	Compatible with Windows based QuickBooks Pro, Premier, and Enterprise desktop versions. Can be added to any account type; (1) license per PC, unlimited.
	\$29.95	\$3.00	
ePNBillPay AddOn	\$19.95	No monthly	This connects ePNBillPay with ePNPlugin for invoice emailing from within QuickBooks. Requires at least (1) ePNPlugin license.
ePNSync for QuickBooks (includes all software upgrades)	\$9.95	\$3.00	Compatible with QuickBooks Pro, Premier, and Enterprise versions. Can be added to any account type; (1) license per PC, unlimited.
ePNBillPay	\$19.95	\$5.00	Compatible with Internet Basic gateway account and can be integrated to ePNPlugin.
ePNInventory Tier 1 - 3500 Products	FREE	\$5.00	Inventory Management Service. Allows merchants to manage inventory and itemize products sold from within the ePN Online Terminal . Compatible with Mobile, JPOS, Online Terminal with up to 250,000 SKUs.
Tier 2 - 10000 Products	FREE	\$15.00	
Tier 3 - Unlimited Products	FREE	\$30.00	
ePNRecur Advanced	\$25.00	\$12.50	Recurring Transactions from within the ePN Online Terminal , as well as to process subscription-based recurring transactions from Web sites using our DBE, or TDBE.
Recurring Card Account Updater	\$19.95	\$7.50	Automatic Card Account Updates for Recur, \$0.40 per updated card.
ACH Processing	\$10.00	\$7.50	Sage/Paya, Secure Payment Systems, TSYS TransIT ACH, Payliance, CrossCheck, Online Resource with NCN Verify
ePNGift Card Manager	\$10.00	\$5.00	Opticard (GETI/Paya Gift processor, SPay Systems Gift processor) and FDMS ValuLink

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eProcessing Network, LLC Reseller Application and Agreement

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Initials _____

OPTIONAL UNIVERSAL HARDWARE PRICING

Services Menu	Per Request Fee	Requirements
PremierVerify SCN Bluetooth & USB Reader	\$139.00 plus shipping	NFC/EMV/MSR card reader. Used with ePNMobile, ePNJPOS v4, ePNSecure Card, ePNPlugIn & TDBE Integration SDKs.
Castles Technologies VEGA 3000	Distributors	Touch Screen NFC/EMV/MSR mPOS terminal. Used with ePNJPOS v4.
Castles Technologies MP-200	Distributors	NFC/EMV/MSR mPOS terminal. Used with ePNMobile, ePNJPOS v4, ePNSecure Card, ePNPlugIn.
TOPAZ Signature Capture	Distributors	Model T-S460-HSB/-R only. Used with ePNJPOS v4.
Cash Drawer(s)	Distributors	Used with ePNJPOS v4; requires receipt printer.
Receipt Printer, Epson, TM-88	Distributors	Used with ePNJPOS v4 and Mobile
Barcode Scanner	Distributors	Used with ePNInventory in conjunction with ePNJPOS v4, Online Terminal, ePNBillPay.

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ADDITIONAL MERCHANT ACCOUNT SERVICES

Services Menu	Per Request Fee	Requirements
Account Re-activation	Check RSC	For Seasonal & Part Time Merchants or ACH Reject Accounts
Account Data Transfer Fee	\$75.00	Transferring account data to a new ePN Account Number
Credit Card Recovery Fee	\$5.00	Per Card Number
Reseller Portfolio Maintenance Fee	Check RSC	For any bulk account maintenance requests.

TRAINING SERVICES

Merchant QuickBooks PlugIn	\$75.00	Per Hour Requires Advanced Scheduling
Merchant QuickBooks Sync	\$75.00	Per Hour Requires Advanced Scheduling
Merchant QuickBooks Sync Online	\$75.00	Per Hour Requires Advanced Scheduling
BillPay Setup & Training	\$75.00	Per Hour Requires Advanced Scheduling
BillPay w/ QuickBooks	\$75.00	Per Hour Requires Advanced Scheduling
JPOS	\$75.00	Per Hour Requires Advanced Scheduling
Inventory	\$75.00	Per Hour Requires Advanced Scheduling

UNIFORM SALES & USE TAX EXEMPTION/RESALE CERTIFICATE — MULTIJURISDICTION

The below-listed states have indicated that this certificate is acceptable as a resale/exemption certificate for sales and use tax, subject to the notes on pages 2–4. The issuer and the recipient have the responsibility to determine the proper use of this certificate under applicable laws in each state, as these may change from time to time.

Issued to Seller: _____

Address: _____

I certify that:

Name of Firm (Buyer): _____

Address: _____

is engaged as a registered

Wholesaler

Retailer

Manufacturer

Seller (California)

Lessor (see notes on pages 2–4)

Other (Specify) _____

and is registered with the below-listed states and cities within which your firm would deliver purchases to us and that any such purchases are for wholesale, resale, or ingredients or components of a new product or service to be resold, leased, or rented in the normal course of business. We are in the business of wholesaling, retailing, manufacturing, leasing (renting) selling (California) the following:

Description of Business: _____

General description of tangible property or taxable services to be purchased from the Seller: _____

State	State Registration, Seller's Permit, or ID Number of Purchaser	State	State Registration, Seller's Permit, or ID Number of Purchaser
AL ¹		MO ¹⁶	
AR		NE ¹⁷	
AZ ²		NV	
CA ³		NJ	
CO ⁴		NM ^{4,18}	
CT ⁵		NC ¹⁹	
DC ⁶		ND	
FL ⁷		OH ²⁰	
GA ⁸		OK ²¹	
HI ^{4,9}		PA ²²	
ID		RI ²³	
IL ^{4,10}		SC	
IA		SD ²⁴	
KS		TN	
KY ¹¹		TX ²⁵	
ME ¹²		UT	
MD ¹³		VT	
MI ¹⁴		WA ²⁶	
MN ¹⁵		WI ²⁷	

I further certify that if any property or service so purchased tax free is used or consumed as to make it subject to a Sales or Use Tax we will pay the tax due directly to the proper taxing authority when state law so provides or inform the Seller for added tax billing. This certificate shall be a part of each order that we may hereafter give to you, unless otherwise specified, and shall be valid until canceled by us in writing or revoked by thee city or state.

Under penalties of perjury, I swear or affirm that the information on this form is true and correct as to every material matter.

Authorized Signature: _____

(Owner, Partner, or Corporate Officer, or other authorized signer)

Title: _____

Date: _____

INSTRUCTIONS REGARDING UNIFORM SALES & USE TAX EXEMPTION CERTIFICATE

To Seller's Customers:

In order to comply with most state and local sales tax law requirements, the Seller must have in its files a properly executed exemption certificate from all of its customers (Buyers) who claim a sales/use tax exemption. If the Seller does not have this certificate, it is obliged to collect the tax for the state in which the property or service is delivered.

If the Buyer is entitled to a sales tax exemption, the Buyer should complete the certificate and send it to the Seller at its earliest convenience. If the Buyer purchases tax free for a reason for which this form does not provide, the Buyer should send the Seller its special certificate or statement.

Caution to Seller:

In order for the certificate to be accepted in good faith by the Seller, Seller must exercise care that the property or service being sold is of a type normally sold wholesale, resold, leased, rented, or incorporated as an ingredient or component of a product manufactured by Buyer and then resold in the usual course of its business. A Seller failing to exercise care could be held liable for the sales tax due in some states or cities. Misuse of this certificate by Seller, lessee, or the representative thereof may be punishable by fine, imprisonment or loss of right to issue a certificate in some states or cities.

Notes:

1. Alabama: Each retailer shall be responsible for determining the validity of a purchaser's claim for exemption.
2. Arizona: This certificate may be used only when making purchases of tangible personal property for resale in the ordinary course of business, and not for any other statutory deduction or exemption. It is valid as a resale certificate only if it contains the purchaser's name, address, signature, and Arizona transaction privilege tax (or other state sales tax) license number, as required by Arizona Revised Statutes § 42-5022, *Burden of proving sales not at retail*.
3. California:
 - a) This certificate is not valid as an exemption certificate. Its use is limited to use as a resale certificate subject to the provisions of Title 18, California Code of Regulations, Section 1668 (Sales and Use Tax Regulation 1668, Resale Certificate).
 - b) By use of this certificate, the purchaser certifies that the property is purchased for resale in the regular course of business in the form of tangible personal property, which includes property incorporated as an ingredient or component of an item manufactured for resale in the regular course of business.
 - c) When the applicable tax would be sales tax, it is the Seller who owes that tax unless the Seller takes a timely and valid resale certificate in good faith.
 - d) A valid resale certificate is effective until the issuer revokes the certificate.
4. Colorado, Hawaii, Illinois, and New Mexico: these states do not permit the use of this certificate to claim a resale exemption for the purchase of a taxable service for resale.
5. Connecticut: This certificate is not valid as an exemption certificate. Its use is limited to use as a resale certificate subject to Conn. Gen. State §§12-410(5) and 12-411(14) and regulations and administrative pronouncements pertaining to resale certificates.
6. As of November 1, 2017 the District of Columbia has not accepted the Multistate Tax Commission's Uniform Sales and Use Tax Exemption/Resale Certificate – Multijurisdictional for tax-exempt purchases for resale.
7. Florida: Allows the Multistate Tax Commission's Uniform Sales and Use Tax Exemption/Resale Certificate – Multijurisdictional for tax-exempt purchases for resale; however, the selling dealer must also obtain a resale authorization number from the Florida Department of Revenue at floridarevenue.com/taxes/certificates, or by calling 877-357-3725, and entering the purchaser's Florida *Annual Resale Certificate* number.
8. Georgia: The purchaser's state-of-registration number will be accepted in lieu of Georgia's registration number when the purchaser is located outside Georgia, does not have nexus with Georgia, and the tangible personal property is delivered by drop shipment to the purchaser's customer located in Georgia.

9. Hawaii: allows this certificate to be used by the seller to claim a lower general excise tax rate or no general excise tax, rather than the buyer claiming an exemption. The no tax situation occurs when the purchaser of imported goods certifies to the seller, who originally imported the goods into Hawaii, that the purchaser will resell the imported goods at wholesale. If the lower rate or no-tax does not in fact apply to the sale, the purchaser is liable to pay the seller the additional tax imposed. See Hawaii Dept. of Taxation Tax Information Release No. 93-5, November 10, 1993, and Tax Information Release No. 98-8, October 30, 1998.
10. Illinois: Use of this certificate in Illinois is subject to the provisions of 86 Ill. Adm. Code Ch.I, Sec. 130.1405. Illinois does not have an exemption for sales of property for subsequent lease or rental, nor does the use of this certificate for claiming resale purchases of services have any application in Illinois.

The registration number to be supplied next to Illinois on page 1 of this certificate must be the Illinois registration or resale number; no other state's registration number is acceptable.

“Good faith” is not the standard of care to be exercised by a retailer in Illinois. A retailer in Illinois is not required to determine whether the purchaser actually intends to resell the item. Instead, a retailer must confirm that the purchaser has a valid registration or resale number at the time of purchase. If a purchaser fails to provide a certificate of resale at the time of sale in Illinois, the seller must charge the purchaser tax.

While there is no statutory requirement that blanket certificates of resale be renewed at certain intervals, blanket certificates should be updated periodically, and no less frequently than every three years.

11. Kentucky: a) Kentucky does not permit the use of this certificate to claim resale exclusion for the purchase of a taxable service.
b) This certificate is not valid as an exemption certificate. Its use is limited to use as a resale certificate subject to the provisions of Kentucky Revised Statute 139.270 (Good Faith).
c) The use of this certificate by the purchaser constitutes the issuance of a blanket certificate in accordance with Kentucky Administrative Regulation 103 KAR 31:111.
12. Maine: This state does not have an exemption for sales of property for subsequent lease or rental.
13. Maryland: This certificate is not valid as an exemption certificate. However, vendors may accept resale certificates that bear the exemption number issued to a religious organization. Exemption certifications issued to religious organizations consist of 8 digits, the first two of which are always “29”. Maryland registration, exemption, and direct pay numbers may be verified on the website of the Comptroller of the Treasury at www.marylandtaxes.com.
14. Michigan: This certificate is effective for a period of four years unless a lesser period is mutually agreed to and stated on this certificate. It covers all exempt transfers when accepted by the seller in “good faith” as defined by Michigan statute.
15. Minnesota: a) Minnesota does not allow a resale certificate for purchases of taxable services for resale in most situations.
b) Minnesota allows an exemption for items used only once during production and not used again.
16. Missouri: a) Purchasers who improperly purchase property or services sales-tax free using this certificate may be required to pay the tax, interest, additions to tax, or penalty.
b) Even if property is delivered outside Missouri, facts and circumstances may subject it to Missouri tax, contrary to the second sentence of the first paragraph of the above instructions.
17. Nebraska: A blanket certificate is valid for 3 years from the date of issuance.
18. New Mexico: For transactions occurring on or after July 1, 1998, New Mexico will accept this certificate in lieu of a New Mexico nontaxable transaction certificate and as evidence of the deductibility of a sale of tangible personal property provided:
 - a) this certificate was not issued by the State of New Mexico;
 - b) the buyer is not required to be registered in New Mexico; and
 - c) the buyer is purchasing tangible personal property for resale or incorporation as an ingredient or component of a manufactured product.
19. North Carolina: This certificate is not valid as an exemption certificate if signed by a person such as a contractor who intends to use the property. Its use is subject to G.S. 105-164.28 and any administrative rules or directives pertaining to resale certificates.

20. Ohio: a) The buyer must specify which one of the reasons for exemption on the certificate applies. This may be done by circling or underlining the appropriate reason or writing it on the form above the state registration section. Failure to specify the exemption reason will, on audit, result in disallowance of the certificate.
- b) In order to be valid, the buyer must sign and deliver the certificate to the seller before or during the period for filing the return.
21. Oklahoma: Oklahoma would allow this certificate in lieu of a copy of the purchaser's sales tax permit as one of the elements of "properly completed documents" which is one of the three requirements which must be met prior to the vendor being relieved of liability. The other two requirements are that the vendor must have the certificate in his possession at the time the sale is made and must accept the documentation in good faith. The specific documentation required under OAC 710-:65-7-6 is:
- a) Sales tax permit information may consist of:
- (i) A copy of the purchaser's sales tax permit; or
 - (ii) In lieu of a copy of the permit, obtain the following:
 - * Sales tax permit number; and
 - * The name and address of the purchaser;
- b) A statement that the purchaser is engaged in the business of reselling the articles purchased;
- c) A statement that the articles purchased is purchased for resale;
- d) The signature of the purchaser or a person authorized to legally bind the purchaser; and
- e) Certification on the face of the invoice, bill, or sales slip, or on separate letter, that said purchaser is engaged in reselling the articles purchased.
- Absent strict compliance with these requirements, Oklahoma holds a seller liable for sales tax due on sales where the claimed exemption is found to be invalid, for whatever reason, unless the Tax Commission determines that purchaser should be pursued for collection of the tax resulting from improper presentation of a certificate.
22. Pennsylvania: This certificate is not valid as an exemption certificate. It is valid as a resale certificate only if it contains the purchaser's Pennsylvania Sales and Use Tax eight-digit license number, subject to the provisions of 61 PA Code §32.3.
23. Rhode Island: Rhode Island allows this certificate to be used to claim a resale exemption only when the item will be resold in the same form. It does not permit this certificate to be used to claim any other type of exemption.
24. South Dakota: Services which are purchased by a service provider and delivered to a current customer in conjunction with the services contracted to be provided to the customer are claimed to be for resale. Receipts from the sale of a service for resale by the purchaser are not subject to sales tax if the purchaser furnishes a resale certificate which the seller accepts in good faith. In order for the transaction to be a sale for resale, the following conditions must be present:
- (a) The service is purchased for or on behalf of a current customer;
 - (b) The purchaser of the service does not use the service in any manner; and
 - (c) The service is delivered or resold to the customer without any alteration or change.
25. Texas: Items purchased for resale must be for resale within the geographical limits of the United States, its territories, and possessions.
26. Washington: a) Blanket resale certificates must be renewed at intervals not to exceed four years;
- b) This certificate may be used to document exempt sales of "chemicals to be used in processing an article to be produced for sale."
- c) Buyer acknowledges that the misuse of the tax due, in addition to the tax, interest, and any other penalties imposed by law.
27. Wisconsin: Wisconsin allows this certificate to be used to claim a resale exemption only. It does not permit this certificate to be used to claim any other type of exemption.

Frequently Asked Questions Uniform Sales and Use Tax Certificate – Multijurisdictional

- **To whom do I give this certificate?**
- **Can I register for multiple states simultaneously?**
- **I have received this certificate from my customer. What do I do with it?**
- **Am I the Buyer or the Seller?**
- **What is the purpose of this certificate?**
- **How do I fill out the certificate?**
- **What information goes on the line next to each state abbreviation?**
- **What if I don't have an ID number for any (or some) state(s)?**
- **Who should use this certificate?**
- **Can I use this certificate?**
- **Which states accept the certificate?**
- **I am based in, buying from, or selling into Maine. Can I use this certificate?**
- **I am a drop shipper. Can I use this certificate?**
- **Do I have to fill this certificate out for every purchase?**
- **Can this certificate be used as a blanket certificate?**
- **Who determines whether this certificate will be accepted?**
- **I have been asked to accept this certificate. How do I know whether I should accept it?**
- **Is there a more recent version of this certificate?**
- **To whom should I talk to for more information?**

To whom do I give this certificate?

If you are purchasing goods for resale, you will give this certificate to your vendor, so that your vendor will not charge you sales tax.

If you are selling goods for resale, and you have received this certificate from your buyer, you will keep the certificate on file.

Can I register for multiple states simultaneously?

Click on the link for more information: www.sstregister.org

I have received this certificate from my customer. What do I do with it?

Once you have examined the certificate and you have accepted it in good faith, you will keep it on file as prescribed by applicable state laws. The relevant state will generally be the state where you are located, or the state where the sales transaction took place.

Am I the Buyer or the Seller?

If you are purchasing goods for resale, you are the Buyer. If you are selling goods to a buyer who is purchasing them for resale, you are the Seller.

What is the purpose of this certificate?

This certificate is to be used as supporting documentation that the Seller should not collect sales tax because the good or service sold, or the Buyer, is exempt from the tax.

How do I fill out the certificate?

The individual filling out the certificate is referred to as the Buyer. The first two lines, “Issued to Seller” and “Address”, should be filled in with the name and address of the Seller. The rest of the information refers to the Buyer (name and address of Buyer, business engaged in, description of business, property or services to be purchased). The line next to each state abbreviation should be filled out with the relevant state ID number.

What information goes on the line next to each state abbreviation?

The line next to each state abbreviation should be filled in with the relevant state ID number. This will be an identification number issued by the state (see next FAQ for an exception). For example, on the line next to AL, provide the ID number issued by Alabama.) The relevant ID number may be given various names in the various states. Some of the terms for this ID number are State Registration, Seller’s Permit, or ID Number. Regardless of the name, this will be a number that has been issued by the state to the Buyer (see next FAQ for an exception). This number is generally associated with the reseller’s authority to collect and remit sales tax.

What if I don’t have an ID number for any (or some) state(s)?

The states vary in their rules regarding requirements for a reseller exemption. Some states require that the reseller (Buyer) be registered to collect sales tax in the state where the reseller makes its purchase. Other states will accept the certificate if an ID number is provided for some other state (e.g., the home state of the Buyer). You should check with the relevant state to determine whether you meet the requirements of that state.

Who should use this certificate?

A Buyer who is a reseller of tangible property or taxable services from a Seller located in one of the states listed may be able to use this certificate for sales tax exemption. States vary in their policies for use of this certificate. Questions regarding your specific eligibility to use this certificate should be addressed to the revenue department of the relevant state.

Can I use this certificate?

The states vary in their rules for use of this certificate. You should check with the relevant state to determine whether you can use this certificate. The relevant state may be the state where the Seller is located, where the transaction takes place, or where the Buyer is located. The footnotes to the certificate provide some guidance; however, the Multistate Tax Commission cannot guarantee that any state will accept this certificate. States may change their policies without informing the Multistate Tax Commission.

Which states accept the certificate?

States listed on the certificate accepted this certificate as of July, 2000. States may change their policies for acceptance of the certificate without notifying the Multistate Tax Commission. You may check with the relevant state to determine the current status of the state’s acceptance policy. See next FAQ.

I am based in, buying from, or selling into Maine. Can I use this certificate?

Please contact Maine Revenue Services. See: www.maine.gov/revenue/salesuse/GIB94.pdf (External pdf)

I am a drop shipper. Can I use this certificate?

If you are the Buyer and your Seller ships directly to your customers, you may be able to use this certificate because you are a reseller. However, your Seller may be unwilling to accept this certificate if you are not registered to collect sales tax in the state(s) where your customers are located.

If you are the Seller, and you have nexus with the state(s) into which you are shipping to your Buyer’s customers, you may be required by that state(s) to remit sales tax on those sales if your Buyer is not registered to collect sales tax.

Do I have to fill this certificate out for every purchase?

In many cases, this certificate can be used as a blanket certificate, so that you will only need to fill it out once for each of your Sellers. Some states require periodic replacement with a fresh certificate (see notes on certificate). To make filling out the certificate easier, you should fill out your information and all information that does not change, then make photocopies, and then fill out the information that is specific to the transaction.

Can this certificate be used as a blanket certificate?

In many states this certificate can be used as a blanket certificate. You should verify this with the applicable state. A blanket certificate is one that can be kept on file for multiple transactions between a specific Buyer and specific Seller.

Who determines whether this certificate will be accepted?

The Seller will determine whether it will accept the certificate from the Buyer generally according to a good faith standard. The applicable state will determine whether a certificate is acceptable for the purpose of demonstrating that sales tax was properly exempted. The applicable state will generally be the state where the Seller is located or the state where the sales transaction took place, or where the Buyer is located. The Multistate Tax Commission does not determine whether this certificate will be accepted either by the Seller or the applicable state.

I have been asked to accept this certificate. How do I know whether I should accept it?

You should contact your state revenue department if you are not familiar with the policies regarding acceptance of resale exemption certificates.

In order for the certificate to be accepted in good faith by the Seller, Seller must exercise care that the property or service being sold is of a type normally sold wholesale, resold, leased, rented or incorporated as an ingredient or component of a product manufactured by Buyer and then resold in the usual course of its business. A Seller failing to exercise care could be held liable for the sales tax due in some states.

Is there a more recent version of this certificate?

No. The most recent version is posted on our website. You may have seen a version that has been modified in an unauthorized manner. You should not use any version other than the one available on our website.

Whom should I talk to for more information?

For information regarding whether the certificate will be accepted in the applicable state, you should talk to the revenue department of that state. The Multistate Tax Commission's [Member States](#) webpage has links to revenue department websites. For other questions that have not been addressed by these FAQs, you may contact [Elliott Dubin](#) at the Multistate Tax Commission, 202-650-0300

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting*, later, for further information.

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

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

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

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States.

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*).

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

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

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

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

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

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

Payments you receive will be subject to backup withholding if:

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

Certain payees and payments are exempt from backup withholding. See *Exempt payee code*, later, and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships*, earlier.

What is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, later, and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

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

Penalties

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

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

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

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

Specific Instructions

Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

a. **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note: ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or “doing business as” (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C corporation, or S corporation.** Enter the entity’s name as shown on the entity’s tax return on line 1 and any business, trade, or DBA name on line 2.

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a “disregarded entity.” See Regulations section 301.7701-2(c)(2)(iii). Enter the owner’s name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner’s name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity’s name on line 2, “Business name/disregarded entity name.” If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

Line 3

Check the appropriate box on line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3.

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

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys’ fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

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

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 5 ²
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities

C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a)

J—A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

Note: You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

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

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

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

Note: See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.SSA.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/Businesses and clicking on Employer Identification Number (EIN) under Starting a Business. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

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

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

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

Part II. Certification

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

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code*, earlier.

Signature requirements. Complete the certification as indicated in items 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.

You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.

You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions.

You must sign the certification. You may cross out item 2 of the certification.

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

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

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor ²
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity ⁴
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

For this type of account:	Give name and EIN of:
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

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

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

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

*Note: The grantor also must provide a Form W-9 to trustee of trust.

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

Secure Your Tax Records From Identity Theft

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

To reduce your risk:

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

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

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

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

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

Protect yourself from suspicious emails or phishing schemes.

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

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

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Visit www.irs.gov/IdentityTheft to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

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