



New Vendor Enrollment Process



New Vendor Enrollment Instructions

Thank you for your interest in becoming a vendor with Echelon Property Group. In order for you to provide services to one or more Echelon communities, please follow this easy four-step process.

1. Review the Vendor Agreement in its entirety.
2. Create an account/profile in VendorCafe to submit invoices and track payments electronically.
3. Enroll with VendorShield, a third-party provider that administers Echelon's Vendor Compliance Program.
4. Enroll in AvidPay, an electronic payment system that pays you directly via ACH, Virtual Commercial Card (VCC), or paper check.

VENDOR AGREEMENT

All Vendors, regardless of the type of work provided, must read and agree to the stipulations set forth by Echelon in its vendor agreement before conducting business with an Echelon managed community. As part of the process to become an approved Echelon vendor, your company must provide to VendorShield, Echelon's vendor compliance company, a W-9, any applicable professional licenses, and any other documents and certifications reasonably requested by VendorShield.

VENDORCAFE

Echelon utilizes VendorCafe, an on-line portal for vendors that provides cost-efficient, secure and effective ways to process and manage your business with Echelon. When you join VendorCafe, you will be able to send your invoices electronically, check the payment status of your invoices, and ensure billing efficiency.

Electronic invoices eliminate production and mailing costs of paper invoices and time spent tracking the location of missing payments or correcting errors. Ultimately, by using VendorCafe you save money and get paid faster.

As of January 1, 2020, Echelon only accepts invoices submitted through the VendorCafe portal.

To enroll in VendorCafe, please click [HERE](#). After entering your name and email address, you will receive an email invitation to activate your account. Once activated, you will need to complete all required information fields related to your business and pay the compliance fee of \$99.

Getting started with VendorCafe is easy, simply watch this step-by-step instructional video of the registration process for VendorCafe/VendorShield by clicking [HERE](#).

Questions regarding invoicing or your profile that are non-compliance related refer to VendorCafe Customer Care Team who can be reached by:

- Email: VendorCafe_Support@yardi.com
- Phone: (888)251-8210, Option 1.
- Hours: 9:00am – 6:00pm (EST)

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After all required fields are completed, you can 'review and submit' your profile to begin step 3-VendorShield enrollment.

VENDORSHIELD

VendorShield is a credentialing service that manages annual vendor background screenings, insurance compliance, license verifications, and other requirements needed to maintain an approved vendor status for Echelon managed communities.

Echelon requires all of its vendors to enroll in its VendorShield compliance program.

This program will help ensure that all vendors with whom we conduct business are accountable to the reputable business practices and standards we have set forth. These standards and practices essentially minimize unwanted risk and, in turn, ensure that our residents and vendors have an overall better experience with our company.

Once you have completed your enrollment in VendorCafe, you will be instructed on how to enroll in VendorShield.

Questions regarding insurance requirements or your compliance status, please refer to VendorShield who can be reached by:

- Email: VendorShieldSupport@yardi.com
- Phone: (888)251-8210, Option 2.
- Hours: 9:00am – 6:00pm (EST)

AVIDPAY

AvidPay (AvidXchange), is Echelon's provider for electronic payments to our vendors, which enables us to expedite the payment process and provide smoother and more timely payments to its vendors. To enroll, you will need to provide the following:

- Tax ID Number (EIN)
- Banking account and routing number
- Valid email address

AvidPay will reach out directly to the vendor after its first invoice is paid by one of Echelon's communities to determine a preferred method of payment.

Vendors can select one of three payment methods, including:

1. **ACH bank transfer**- An enhanced Direct Deposit is transferred electronically to the vendors specified bank account.
2. **Virtual Commercial Card (VCC)**- The VCC provided for payment is essentially processed in the same fashion as a physical credit card using the supplier's POS device or computer-based program entered manually in lieu of swiping a standard credit card.
3. **Paper Check**

New Vendor Enrollment Instructions

To select or change your preferred payment method, please contact AvidPay at:

- Email: supplier@avidxchange.com
- Phone: (704) 971-8174
- Hours: 8:00am - 5:00pm (EST)

Please Note:

- Until all requirements are met, Echelon managed communities cannot hire you as a supplier/vendor.
- Acceptance as an approved Echelon vendor does not guarantee being hired for work or products/services being purchased.
- All vendor eligibility criteria and all vendor hiring decisions are made by Echelon and not VendorShield.

NEED HELP?

ECHELON VENDOR AGREEMENT

Email: Vendors@echelonpg.com

VENDORSHIELD

Email: VendorShieldSupport@yardi.com

Toll Free: (888) 251-8210, Option 2

Hours: 9:00am – 6:00pm (EST)

VENDORCAFE

Email: VendorCafe_Support@yardi.com

Toll Free: (888) 251-8210, Option 1

Hours: 9:00am – 6:00pm (EST)

AVIDPAY

Email: Supplier@avidxchange.com Toll

Free: (704) 971-8174

Hours: 8:00am – 5:00pm (EST)



VENDOR AGREEMENT

All Vendors, regardless of the type of work provided, must read and agree to the stipulations below before conducting business with Echelon Property Group ("Echelon"), or an Echelon-managed community. Altering this form in any way voids this agreement.

_____, ("Vendor") agrees to provide materials and/or services for Echelon Property Group, LLC ("Echelon"), as agent for it clients under the terms of various management agreement (s). Vendor understands that Echelon has outsourced certain compliance functions to a third-party, currently Yardi VendorShield ("VendorShield"), and that Vendor will pay certain initial and periodic fees to maintain its registration with VendorShield or any successor. Vendor further agrees that, as a condition of this Agreement, it will keep such registration current at all times and that any associated fees or expenses shall be borne by Vendor and not passed through to Echelon. Vendor agrees that the following terms shall apply to all contracts and agreements between Vendor and any properties managed by Echelon.

1. ECHELON EMPLOYEE / CONTRACTOR / VENDOR RELATIONSHIP

It is our intent to conduct business with vendors, contractors, and subcontractors on a fair and equitable basis and to award contracts on the basis of best value received and not on a basis of familial or financial relationship. If you have a familial or financial relationship with any Echelon employee, you must contact your Echelon Regional Manager before completing the registration process for approval. Agreeing to this document confirms that you either have no financial or familial relationship or that the relationship has already been approved in writing by Echelon. Please be advised this disclosure will not necessarily disqualify a vendor from entering into a business relationship with our organization, but it will be evaluated in the selection process.

Echelon prohibits Vendor from providing Echelon employees financial incentives or commissions of any kind in exchange for promoting or accepting Vendor's business.

2. RESPONSIBILITY OF PAYMENT

Vendor understands and agrees that the legal Owner of the community is solely responsible for the payment of any materials or services performed or delivered to a community. Echelon and its agents / employees represent the Owner herein as purchasing agents only. Echelon does not vouch for, offer or guarantee payment for goods and/or services contracted on behalf of the Owner. This notice includes and extends to both written as well as verbal contracts and/or orders given by Echelon on behalf of Owner. No representation of the creditworthiness of Owner is expressed or implied by Echelon. Owner is solely responsible for payment of any contract sum and all other costs, which may result from any transaction(s) with Vendor.

Vendor hereby agrees that in the event any collection action or legal proceeding that is initiated by Vendor, or its representatives, against Echelon in connection with any property, Vendor shall indemnify and hold harmless Echelon for any and all damages or costs (including, but not limited to, attorneys' fees and costs) incurred by Echelon in connection with Echelon being named or pursued in any such action or proceeding.

3. INSURANCE REQUIREMENTS

All Vendors performing any type of work while physically on the premises of any community must comply with the insurance requirements below. Vendors who do not conduct business while physically on the community(s) premises are exempt from this section. If vendor's scope of services could involve performing tasks on the property with heavy equipment and / or could result in injuring residents or employees, the minimum general liability requirements are listed below in Code B.

(A) WORKERS' COMPENSATION

Vendor must provide Workers' Compensation Insurance including Employer's Liability coverage. Employer's Liability (Part B) of workers' compensation coverage must have limits of not less than the following:

E.L. Each Accident	\$500,000
E.L. Disease – Each Employee	\$500,000
E.L. Disease – Policy Limit	\$500,000

If vendor is a sole proprietor or a company that does not or will not have any employees, including family members, part-time, seasonal or day laborers, this coverage is not required. In this instance Vendor shall contact VendorShield to obtain a Workers' Compensation Exemption Form which must be completed and returned to VendorShield. If at any time Vendor hires an employee, proof of a current workers' compensation policy shall be required.

A waiver of subrogation shall apply in favor of Echelon Property Group, LLC and the Ownership Entity(s) of their owned or managed properties where permitted by law.

(B) AUTOMOBILE LIABILITY LIMITS

Minimum Limits

\$500,000 per occurrence combined single limit for bodily injury and property damage liability.

This policy shall be on a standard form and written to cover all owned, hired & non-owned automobiles.

Combined Single Limit (Each Accident)	Bodily Injury (per person)	Bodily Injury (per accident)	Property Damage (Per accident)
\$ 1,000,000	\$ 250,000	\$ 500,000	\$ 250,000

(C) COMMERICAL GENERAL LIABILITY LIMITS

Code A - Moderate: Required Limits

\$1,000,000 Each Occurrence
\$2,000,000 General Aggregate
\$1,000,000 Personal & Advertising Injury
\$1,000,000 Products & Completed Operations Aggregate

Code B - High: Required Limits

\$2,000,000 Each Occurrence
\$4,000,000 General Aggregate
\$1,000,000 Personal & Advertising Injury
\$1,000,000 Products & Completed Operations Aggregate

A \$5 million umbrella over the \$1M/2M base policy will suffice if the above 'High' limits are not met

Coverage provided shall include the following:

1. Premises/Operations,
2. Aggregate Limits of Insurance per Project,
3. Blanket Contractual Liability, specifically in support of, but not limited to, the indemnity provisions of the Contract Documents,
4. Personal Injury Liability,
5. Broad Form Property Damage including Completed Operations,
6. Coverage shall be on an occurrence basis, and
7. Coverage shall be made with a carrier whose rating is VIII or above.

Certificates of insurance and/or endorsements must be submitted with the following language to be accepted. Please provide exact language:

“Echelon Property Group, LLC and the ownership entity(s) of their owned or managed properties are included as an additional insured on the general liability policy(s) as their interests may appear solely in regard to work/service provided by the named insured.”

The Vendor's policy shall be primary and non-contributory. Any excess/umbrella policies are to be on a follows form basis. A waiver of subrogation shall apply in favor of the aforementioned parties where permitted by law.

4. INDEMNITY

Vendor agrees to waive all rights of subrogation, to indemnify, defend, and save Echelon, Owner and Owner's Agent harmless from and against any and all claims, losses, costs and liabilities arising out of damage to property, or injury to, or death of persons occasioned by or in connection with Vendor or Vendor's agents work. Vendor agrees to indemnify Echelon, Owner and/or Owner's Agent against same arising from its performance of work under the contract, including liability for injuries to its employees and / or independent contractor hired by Vendor, dangerous conditions created while the work is being performed, dangerous conditions resulting from improper completion of the contract, and any negligent act or omission performed by Vendor.

5. SAFETY

Vendor warrants that it has the expertise to determine what safety procedures are required to protect workers, residents and/or others during the performance of the contract, and that it will comply with, and ensure that its employees comply with, all safety requirements that are required by law, are standard in the industry or would be employed by a prudent person in performing the work at hand. Vendor has a duty to continually inspect the worksite to ensure safe working conditions.

6. VENDOR'S PROPERTY AND MATERIALS

Vendor agrees to be solely responsible for insuring all personal property, including personal property of its employees, and all materials and equipment brought onto the property(s). Vendor shall indemnify, defend and save Echelon, owner, and owner's agent harmless from and against any loss or damage to such property. A waiver of subrogation shall apply in favor of the aforementioned parties where permitted by law.

7. EMPLOYEE SCREENING

Immigration Compliance

The Vendor shall comply with the Immigration Reform and Control Act of 1986 ("IRCA") in all respects for each employee who performs work pursuant to or in the furtherance of this Agreement. The Vendor warrants that an authorized representative of the Vendor has (1) verified that the employee is legally authorized to work in the United States for the duration of the Agreement; (2) required the employee to complete and execute Section 1 of the DHS Form I-9; (3) completed and executed Section 2 of the DHS Form I-9, and (4) processed through Department of Homeland Security-Employment Eligibility Verification "E.E.V." The Vendor further agrees to indemnify, defend and save Owner and/or Owner's Agents from and against any and all claims, losses, costs, and liabilities arising out of the Vendor's failure to comply with this provision.

Criminal Background Screening

Vendor warrants that each employee has been screened for a criminal background and Vendor will not allow any employees to work at any Echelon location if they have a conviction history of burglary, robbery or theft, and/or any violent crime against persons, or one that may pose a serious potential risk of injury to our residents, regardless if the work is performed inside or outside an apartment or home. Vendor acknowledges that an authorized representative of its company has verified that each employee who performs work pursuant to this Agreement is legally authorized to work in the United States for the duration of this Agreement, and that a DHS Form I-9 for each employee has been fully completed and executed. Vendor acknowledges that all employees will be screened to ensure it currently does not or will not employ individuals listed in the following searches: OFAC search, Federal Terrorist List search, FBI most-wanted list search, money laundering crime search and a social security number trace.

8. ATTORNEYS' FEES & COSTS

Should any party commence an action to enforce or to interpret the terms and conditions of this Agreement, the prevailing party in such action shall be entitled to recover the costs and expenses of such litigation, including reasonable attorneys' fees, whether such costs and attorneys' fees are incurred in a trial court, appellate court, or in an arbitration proceeding

By signing below, Vendor acknowledges compliance with all requirements stated in this document. Changes or modifications to this agreement by Vendor shall not be binding unless acknowledged in writing by a Principal of Echelon Property Group, LLC.

Signature of Authorized Agent

Printed Name/Title of Authorized Agent

Address

City, State Zip

Date Signed

Telephone Number



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YY)

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER	CONTACT NAME:	
	PHONE (A/C, No, Ext)	FAX (A/C, No)
	E-MAIL ADDRESS:	
	INSURERS AFFORDING COVERAGE	
	INSURER A: (Insurer must have a rating of A- or higher.)	
INSURED	INSURERB:	
	INSURERC:	
	INSURERD:	
	INSURERE:	
	INSURERF:	

Sample Certificate

COVERAGES

CERTIFICATE NUMBER:

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF DATE (MM/DD/YY)	POLICY EXP DATE (MM/DD/YY)	LIMITS
	GENERAL LIABILITY <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS MADE <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> <input type="checkbox"/> GENERAL AGGREGATE LIMIT APPLIES PER <input type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC						EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Each occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS-COMP/OP AGG \$ 1,000,000
	AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> NON-OWNED <input type="checkbox"/> HIRE/AUTOS <input type="checkbox"/> <input type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS MADE <input type="checkbox"/> DED <input type="checkbox"/> RETENTION \$					COMBINED SINGLE LIMIT Or BODILY INJURY/PERSONAL BODILY INJURY/ACCIDENT PROPERTY DAMAGE	COMBINED SINGLE LIMIT (Each accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below						<input checked="" type="checkbox"/> WC STATUTORY LIMITS OTH - ER E.L. EACH ACCIDENT \$ 500,000 E.L. DISEASE-EA EMPLOYEE \$ 500,000 E.L. DISEASE-POLICY LIMIT \$ 500,000

DESCRIPTION OF OPERATIONS/LOCATIONS/VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)

ECHELON PROPERTY GROUP, LLC AND THE OWNERSHIP ENTITY(S) OF THEIR OWNED OR MANAGED PROPERTIES are additional insured on the general liability and auto liability policies solely in regard to work/service provided by the named insured.

CERTIFICATE HOLDER

CANCELLATION

Echelon Property Group, LLC
c/o VendorShield
PO Box 55071 PMB 34943
Boston, MA 02205-5071

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

Request for Taxpayer Identification Number and Certification

► Go to www.irs.gov/FormW9 for instructions and the latest information.

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

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

Part I Taxpayer Identification Number (TIN)

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

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number								
				-				
or								
Employer identification number								
				-				

Part II Certification

Under penalties of perjury, I certify that:

- 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
- 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
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

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

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

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

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

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

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

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

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

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 ⁴
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.